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CONSOLIDATED INTERIM FINANCIAL STATEMENTS
FOR THE FIRST 6 MONTHS OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

CAMIMEX GROUP JOINT STOCK COMPANY

CÔNG TY CP CAMIMEX GROUP

Digitally signed by CÔNG TY CP CAMIMEX GROUP
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GENERAL INFORMATION

Corporate information

Camimex Group Joint Stock Company (hereinafter referred to as "the Company") was established pursuant to Decision No. 911/QĐ-UBND dated dated 08 November 2005 of the Chairman of the People's Committee of Ca Mau Province regarding the approval of the project and the transformation of Ca Mau Frozen Seafood Processing Import Export Company to a joint stock company. The Company has been operating in line with the Business Registration Certificate No. 2000103908 (the former one No. 6103000065), initially registered 12 January 2006 and 22nd amended 08 August 2025, granted by the Ca Mau Province Department of Finance.

Principal business activities of the Company are to process and preserve aquatic products and products made of aquatic products.

Head office

- Address : No. 999, Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam
- Tel. : 02906.553.399

The company has a representative office located at No. 2, Street 28, An Khanh Ward, Ho Chi Minh City.

Board of Directors

The Board of Directors during the period and up to the date of this statement includes:

Full Name	Position	
Mr. Bui Si Tuan	Chairman	Re-appointed on 03 June 2025
Mr. Huynh Van Tan	Member	Re-appointed on 03 June 2025
Mr. Do Van Hai	Member	Re-appointed on 03 June 2025
Mr. Dang Ngoc Son	Member	Appointed on 03 June 2025
Mr. Lee Min	Member	Appointed on 03 June 2025

Supervisory Board

The Supervisory Board during the period and up to the date of this statement includes:

Full Name	Position	
Mr. Nguyen Dang Duân	Head of the Board	Re-appointed on 24 May 2023
Mr. Nguyen Hoang Nghi	Member	Re-appointed on 24 May 2023
Ms. Nguyen Thi Tuyet Anh	Member	Appointed on 03 June 2025

Board of Management

The Board of Management during the period and up to the date of this statement includes:

Full Name	Position	
Mr. Huynh Van Tan	General Director	Re-appointed on 14 June 2025
Mr. Bui Duc Cuong	Deputy General Director	Appointed on 19 June 2018
Mr. Dang Ngoc Son	Deputy General Director	Appointed on 01 July 2019

Legal Representative

The legal representative of the Company during the period and up to the date of this statement is Mr. Bui Si Tuan - Chairman.

Mr. Bui Si Tuan authorized Mr. Huynh Van Tan - General Director to sign on the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026, pursuant to Power of Attorney No. 01/UQ/HĐQT/CMG.2026 dated 01 January 2026.

Auditor

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Camimex Group Joint Stock Company (hereinafter referred to as the "Company") ") presents this statement together with the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026, including the Interim Financial Statements of the Company and those of its subsidiaries (hereinafter collectively referred to as "the Group").

Responsibility of the Board of Management

The Board of Management is responsible for the preparation of the Consolidated Interim Financial Statements that give a true and fair view of the interim financial position, the interim financial performance and the interim cash flows of the Group during the period. In order to prepare these Consolidated Interim Financial Statements, the Board of Management must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- Indicate whether the accounting standards applicable to the Group have been complied with and ensure that all material deviations are disclosed and explained in the Consolidated Interim Financial Statements;
- Prepare the Consolidated Interim Financial Statements on a going-concern basis, unless it cannot be assumed that the Group will continue as a going concern;
- Design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Consolidated Interim Financial Statements;

The Board of Management is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Group and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Group's assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in the preparation of the Consolidated Interim Financial Statements.

Statement of the Board of Management

In the opinion of the Board of Management, the Consolidated Interim Financial Statements give a true and fair view of the consolidated interim financial position of the Group as of 30 June 2026 and of its consolidated interim financial performance and consolidated interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Consolidated Interim Financial Statements.

On behalf of the Board of Management,

CAMIMEX GROUP
CAMIMEX
MSDN: 2000103908

Huynh Van Tan
General Director

Date: 28 August 2026

A&C AUDITING AND CONSULTING CO., LTD.
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No. 4.0304/26/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

To: SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT
CAMIMEX GROUP JOINT STOCK COMPANY

We have reviewed the accompanying Consolidated Interim Financial Statements of Camimex Group Joint Stock Company (hereinafter referred to as "the Company") and its subsidiaries (hereinafter collectively referred to as "the Group"), which were prepared on 28 August 2026, from page 05 to page 66, including the Interim Consolidated Statement of Financial Position as of 30 June 2026, the Consolidated Interim Income Statement, the Consolidated Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Consolidated Interim Financial Statements.

Responsibility of the Board of Management
The Board of Management of the Company is responsible for the preparation, true and fair presentation of the Company's Consolidated Interim Financial Statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements on the preparation and presentation of the Consolidated Interim Financial Statements, and the Board of Management is responsible for the internal controls that he determines are necessary to ensure that the preparation and presentation of the Consolidated Interim Financial Statements are free from material misstatements due to fraud or error.

Responsibility of Auditors
Our responsibility is to express a conclusion on the Consolidated Interim Financial Statements based on the results of our review. We conducted the review in accordance with the principles of Vietnamese Standards on Review Engagements No. 2410 – Review of interim financial information performed by the independent auditor of the entity.

The interim financial information review includes conducting interviews, primarily with those responsible for financial and accounting matters, performing analytical procedures, and other review procedures. A review is, by its nature, less extensive than an audit conducted in accordance with Vietnamese Standards on Auditing (VSA) and therefore does not allow us to obtain assurance that we will identify all material issues that might be detected in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion
Based on our review, nothing has come to our attention that causes us to believe that the accompanying Consolidated Interim Financial Statements do not give a true and fair view, in all material respects, of the consolidated interim financial position of Group as of 30 June 2026 and of its consolidated interim financial performance and consolidated interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Consolidated Interim Financial Statements.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.
Southwest Branch

A&C
CHI NHÁNH
TÂY NAM BỘ

Nguyen Huu Danh
Partner
Audit Practice Registration Certificate No.: 1242-2023-008-1
Authorized Signatory
Can Tho City, 28 August 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(Full form)
As of 30 June 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
A -	**CURRENT ASSETS**	**100**		**4.020.353.859.944**	**3.726.461.734.732**
I.	**Cash and cash equivalents**	**110**		**81.707.378.401**	**72.219.887.604**
1.	Cash	111	V.1	81.707.378.401	72.219.887.604
2.	Cash equivalents	112		-	-
II.	**Short-term financial investments**	**120**		**239.192.697.946**	**207.380.106.167**
1.	Trading securities	121		-	-
2.	Provisions for devaluation of trading securities	122		-	-
3.	Short-term held-to-maturity investments	123	V.2a	239.192.697.946	207.380.106.167
4.	Provisions for impairment of short-term held-to-maturity investme	124		-	-
5.	Other short-term investments	125		-	-
6.	Provisions for impairment of other short-term investments	126		-	-
III.	**Short-term receivables**	**130**		**818.377.417.843**	**960.288.406.732**
1.	Short-term trade receivables	131	V.3	336.289.002.938	455.154.845.985
2.	Short-term advances to suppliers	132	V.4	112.422.280.169	375.706.729.214
3.	Receivables from construction contracts under percentage of comp	134		-	-
4.	Other short-term receivables	135	V.5a	369.666.134.736	129.426.831.533
5.	Allowance for short-term doubtful debts	136		-	-
6.	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**		**2.762.532.602.080**	**2.415.978.462.301**
1.	Inventories	141	V.6	2.916.113.335.911	2.554.959.642.847
2.	Allowance for devaluation of inventories	142	V.6	(153.580.733.831)	(138.981.180.546)
V.	**Current biological assets**	**150**		**797.056.787**	**652.645.770**
1.	Short-term livestock intended for a one-time harvest	151	V.7	797.056.787	652.645.770
2.	Short-term seasonal or one-time harvest crops	152		-	-
3.	Provision for impairment of current biological assets	153		-	-
VI.	**Other current assets**	**160**		**117.746.706.887**	**69.942.226.158**
1.	Short-term deferred expenses	161	V.8a	3.731.742.603	2.288.895.353
2.	Deductible VAT	162		42.795.934.451	61.395.224.708
3.	Taxes and other receivables from the State	163		6.258.106.097	6.258.106.097
4.	Trading Government bonds	164		-	-
5.	Other current assets	165	V.9	64.960.923.736	-

Consolidated Interim Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
B-	**NON-CURRENT ASSETS**	**200**		**1.078.107.006.735**	**1.064.373.165.233**
I.	**Long-term receivables**	**210**		**1.030.000.000**	**1.030.000.000**
1.	Long-term trade receivables	211		-	-
2.	Long-term advances to suppliers	212		-	-
3.	Other long-term receivables	215	V.5b	1.030.000.000	1.030.000.000
4.	Allowance for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		**637.295.072.844**	**671.591.986.685**
1.	Tangible fixed assets	221	V.10	469.998.943.339	492.626.447.783
-	*Historical cost*	*222*		*1.044.292.206.280*	*1.028.288.279.753*
-	*Accumulated depreciation*	*223*		*(574.293.262.941)*	*(535.661.831.970)*
2.	Financial leased assets	224	V.11	120.605.186.399	132.060.638.280
-	*Historical cost*	*225*		*231.762.006.489*	*218.249.735.786*
-	*Accumulated depreciation*	*226*		*(111.156.820.090)*	*(86.189.097.506)*
3.	Intangible fixed assets	227	V.12	46.690.943.106	46.904.900.622
-	*Initial cost*	*228*		*56.618.242.622*	*56.333.242.622*
-	*Accumulated amortization*	*229*		*(9.927.299.516)*	*(9.428.342.000)*
III.	**Non-current biological assets**	**230**			
1.	Bearer animals	231		-	-
a)	Immature bearer animals	232		-	-
b)	Mature bearer animals	233		-	-
	Historical cost	234		-	-
	Accumulated depreciation	235		-	-
2.	Long-term livestock intended for one-time harvest	236		-	-
3.	Long-term seasonal or one-time harvest crops	237		-	-
4.	Provision for impairment of long-term biological assets	238		-	-
IV.	**Investment property**	**240**		-	-
-	Historical cost	241		-	-
-	Accumulated depreciation	242		-	-
V.	**Non-current assets in process**	**250**		**342.298.218.183**	**298.997.808.270**
1.	Long-term work in process	251		-	-
2.	Construction in progress	252	V.13	342.298.218.183	298.997.808.270
VI.	**Long-term financial investments**	**260**		**36.620.857.713**	**30.787.638.770**
1.	Investments in subsidiaries	261		-	-
2.	Investments in joint ventures and associates	262	V.2b	30.920.857.713	27.887.638.770
3.	Equity investments in other entities	263	V.2c	800.000.000	1.000.000.000
4.	Provisions for impairment of long-term investments in other entitie	264		-	-
5.	Long-term held-to-maturity investments	265	V.2a	4.900.000.000	1.900.000.000
6.	Provisions for impairment of long-term held-to-maturity investmen	266		-	-
VII.	**Other non-current assets**	**270**		**60.862.857.995**	**61.965.731.508**
1.	Long-term deferred expenses	271	V.8b	59.960.822.281	59.192.011.654
2.	Deferred income tax assets	272	V.14a	902.035.714	2.773.719.854
3.	Long-term components and spare parts	273		-	-
4.	Other non-current assets	274		-	-
5.	Goodwill	279		-	-
	TOTAL ASSETS	**280**		**5.098.460.866.679**	**4.790.834.899.965**

	ITEMS	Code	Note	Ending balance	Beginning balance
C -	**LIABILITIES**	**300**		**3.355.435.302.734**	**3.039.336.824.167**
I.	**Current liabilities**	**310**		**2.733.154.178.857**	**2.357.211.632.899**
1.	Short-term trade payables	311	V.15	549.864.295.456	506.492.309.796
2.	Short-term advances from customers	312	V.16	33.351.250.667	206.342.667.190
3.	Payables for dividends and profit distributions	313	V.17	3.047.543.662	2.984.183.662
4.	Short-term taxes and amounts payable to the State budget	314	V.18	11.915.489.983	23.894.730.700
5.	Payables to employees	315	V.19	41.128.697.303	32.690.009.752
6.	Short-term accrued expenses	316	V.20	17.187.611.360	15.096.235.528
7.	Payables relating to construction contracts under percentage of con	318		-	-
8.	Short-term deferred revenue	319		-	-
9.	Other short-term payables	320	V.21a	24.889.182.269	17.530.147.107
10.	Short-term borrowings and financial lease liabilities	321	V.22a	2.049.875.056.241	1.550.286.297.248
11.	Provisions for short-term payables	322		-	-
12.	Bonus and welfare fund	323		1.895.051.916	1.895.051.916
13.	Price stabilization fund	324		-	-
14.	Trading Government bonds	325		-	-
II.	**Non-current liabilities**	**330**		**622.281.123.877**	**682.125.191.268**
1.	Long-term trade payables	331		-	-
2.	Long-term advances from customers	332		-	-
3.	Long-term taxes and amounts payable to the State budget	333		-	-
4.	Long-term accrued expenses	334		-	-
5.	Long-term deferred revenue	337		-	-
6.	Other long-term payables	338	V.21b	425.000.000	425.000.000
7.	Long-term borrowings and financial lease liabilities	339	V.22b	621.856.123.877	681.700.191.268
8.	Convertible bonds	340		-	-
9.	Preferred shares	341		-	-
10.	Deferred income tax liability	342		-	-
11.	Provisions for long-term payables	343		-	-
12.	Science and technology development fund	344		-	-

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CAMIMEX GROUP JOINT STOCK COMPANY
Address: No. 999 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam
CONSOLIDATED INTERIM FINANCIAL STATEMENTS
For the first 6 months of the financial year ending 31 December 2026
Consolidated Interim Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
D -	**OWNER'S EQUITY**	**400**		**1.743.025.563.945**	**1.751.498.075.798**
I.	**Owner's equity**	**400**		**1.743.025.563.945**	**1.751.498.075.798**
1.	Owner's capital	411	V.23	1.018.989.900.000	1.018.989.900.000
-	*Ordinary shares with voting rights*	*411a*		*1.018.989.900.000*	*1.018.989.900.000*
-	*Preferred shares*	*411b*			
2.	Share premiums	412		-	-
3.	Bond conversion options	413		-	-
4.	Other owner's capital	414	V.23	242.813.940.000	242.813.940.000
5.	Share repurchases	415		-	-
6.	Differences upon asset revaluation	416		-	-
7.	Foreign exchange differences	417		-	-
8.	Investment and development fund	418	V.23	479.579.319	479.579.319
9.	Other equity funds	419		-	-
10.	Retained profit	420	V.23	5.558.699.915	(11.715.400.367)
-	*Retained profit to the end of the previous period*	*420a*		*(11.715.400.367)*	*(11.715.400.367)*
-	*Retained profit for the current period*	*420b*		*17.274.100.282*	-
11.	Non-controlling interests	429		*475.183.444.711*	*500.930.056.846*
	TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**5.098.460.866.679**	**4.790.834.899.965**

Approved on 28 August 2026

CAMIMEX GROUP
CAMIMEX
MSDN: 2000103908

Tran Quoc Phong	**Huynh Cong Nhan**	**Huynh Van Tan**
Preparer	**Chief Accountant**	**P.P. Legal Representative**

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements

CONSOLIDATED INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year	
				Current year	Previous year
1.	Revenue from sales of goods and provisions of services	01	VI.1	2.012.415.831.425	1.521.163.001.830
2.	Revenue deductions	02	VI.2	9.980.073.480	3.301.377.688
3.	Net revenue from sales of goods and provisions of servic	10		2.002.435.757.945	1.517.861.624.142
4.	Cost of sales	11	VI.3	1.726.930.154.066	1.243.533.690.683
5.	Gross profit from sales of goods and provisions of servic	20		275.505.603.879	274.327.933.459
6.	Gain/loss on disposal, liquidation of investment properti	21		-	-
7.	Financial income	21	VI.4	29.443.054.034	20.990.063.174
8.	Financial expenses	22	VI.5	105.013.862.253	109.908.333.638
	In which: Interest expenses	23		93.563.326.603	66.869.314.818
9.	Selling expenses	24	VI.6	94.520.516.211	73.751.504.835
10.	General and administrative expenses	25	VI.7	55.845.097.109	52.849.438.233
11.	Gain or loss in joint-ventures, associates	26	V.2b	3.033.218.943	1.451.451.656
12.	Net operating profit	30		52.602.401.283	60.260.171.583
13.	Other income	31	VI.8	3.491.218.613	1.243.009.055
14.	Other expenses	32	VI.9	2.759.107.424	3.238.425.120
15.	Other profit/(loss)	40		732.111.189	(1.995.416.065)
16.	Total accounting profit before tax	50		53.334.512.472	58.264.755.518
17.	Current income tax	51	V.18	8.871.920.185	11.460.767.845
18.	Deferred income tax	52	V.10	1.871.684.140	(1.004.232.282)
19.	Profit after tax	60		42.590.908.147	47.808.219.955
20.	*Profit after tax of Parent Company*	*61*		*34.087.108.144*	*31.214.356.198*
21.	*Profit after tax of non-controlling shareholders*	*62*		*8.503.800.003*	*16.593.863.757*
22.	Basic earnings per share	70	VI.11	335	306
23.	Diluted earnings per share	71	VI.11	335	306

Approved on 28 August 2026

CAMIMEX GROUP
CAMIMEX
MSDN: 2000103908

Tran Quoc Phong	Huynh Cong Nhan	Huynh Van Tan
Preparer	Chief Accountant	P.P. Legal Representative

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements

CONSOLIDATED INTERIM CASH FLOW STATEMENT

(Full form)
(Indirect method)
For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year Current year	 Previous year
I.	**Cash flows from operating activities**				
1.	***Profit before tax***	***01***		***53.334.512.472***	***58.264.755.518***
2.	***Adjustments for:***				
-	Depreciation/Amortization of fixed assets and investment prop	02	V.10, V.11, V.12	64.098.111.071	66.967.398.529
-	Provisions and allowances	03	V.6	14.599.553.285	2.680.841.504
-	Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.5	4.433.827.520	31.580.340.974
-	Gain/loss from investing and financing activities	05	VI.4	(7.139.011.318)	(4.662.710.775)
-	Borrowing costs	06	VI.5	93.563.326.603	66.869.314.818
-	Other adjustments	07		-	-
3.	***Operating profit before movements in working capital***	***08***		***222.890.319.633***	***221.699.940.568***
-	Increase/decrease of receivables	09		161.563.507.094	(170.520.632.097)
-	Increase/decrease of inventories	10		(361.298.104.081)	(565.819.934.814)
-	Increase/decrease of payables (excluding interest payable and corporate income tax payable)	11		(150.413.848.646)	361.935.715.540
-	Increase/decrease of deferred expenses	12		(2.277.657.877)	(42.787.164.812)
-	Increase/decrease of trading securities	13		-	-
-	Interest expenses paid	14	V.20, VI.5	(91.877.022.672)	(60.407.648.765)
-	Corporate income tax paid	15	V.18	(1.605.042.842)	(2.562.776.630)
-	Other cash inflows	16		-	-
-	Other cash outflows	17		-	(1.941.259.445)
	Net cash flows used in operating activities	***20***		***(223.017.849.391)***	***(260.403.760.455)***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21		(69.532.853.372)	(5.075.582.988)
2.	Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3.	Cash outflow for lending, buying debt instruments of other entities	23		(124.299.997.320)	(238.390.000.000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		52.159.636.713	75.700.000.000
5.	Equity investments in other entities	25		(51.000.060.000)	(200.000.000)
6.	Cash recovered from investments in other entities	26		200.000.000	-
7.	Interest earned, dividends and profits received	27	V.2a, VI.4	2.712.625.646	2.052.041.774
	Net cash flows generated from investing activities	***30***		***(189.760.648.333)***	***(165.913.541.214)***

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements

ITEMS	Code	Note	Accumulated from the beginning of the year Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.22a, b	3.396.210.039.698	2.649.564.106.335
4. Repayment for borrowing principal	34	V.22a, b	(2.949.668.688.305)	(2.334.534.722.109)
5. Payment for financial lease principal	35	V.22a	(21.409.336.733)	(15.883.849.749)
6. Dividends and profit paid to the owners	36		-	-
Net cash flows used in financing activities	*40*		*425.132.014.660*	*299.145.534.477*
Net cash flows during the year	**50**		**12.353.516.936**	**(127.171.767.192)**
Beginning cash and cash equivalents	**60**	V.1	**72.219.887.604**	**166.150.844.088**
Effects of fluctuations in foreign exchange rates	61		(2.866.026.139)	3.080.860.527
Ending cash and cash equivalents	**70**	V.1	**81.707.378.401**	**42.059.937.423**

Approved on 28 August 2026

Preparer	Chief Accountant	P.P. Legal Representative
Tran Quoc Phong	**Huynh Cong Nhan**	**Huynh Van Tan**
Preparer	**Chief Accountant**	**P.P. Legal Representative**

CAMIMEX GROUP
CAMIMEX
MSDN: 2000103908

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION

1. Ownership form

Camimex Group Joint Stock Company (hereinafter referred to as the "Company" or "The parent company") is a joint stock company.

2. Business field

The Company operates in the trade and services business field.

3. Principal business activities

The Company's principal business activities are: Wholesale of aquatic products and processing of aquatic products.

4. Normal operating cycle

The Company's normal operating cycle is within 12 months.

5. Structure of the Group

As of the reporting date, the Group consists of the parent company and 6 subsidiaries under the control of the Parent Company. All subsidiaries are consolidated in the Consolidated Interim Financial Statements.

5a. List of subsidiaries to be consolidated

Subsidiaries	Address	Principal business activities	Percentage of benefit		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Camimex Joint Stock Company	No. 333, Cao Thang Street, Ly Van Lam Ward, Ca Mau Province, Vietnam	Processing of various types of seafood; import and export of various types of seafood; warehousing and storage of merchandise in cold storage facilities	74,03%	74,03%	74,03%	74,03%
Camimex Organic Limited Company [(i)]	Nha Hoi Hamlet, Tam Giang Commune, Ca Mau Province, Vietnam	Aquaculture seed production, shrimp farming, other aquaculture, and wholesale of aquatic products	78,44%	78,44%	99,01%	99,01%
Camimex Logistics Joint Stock Company	33/3 Go O Moi, Ward 2, Phu Thuan Ward, Ho Chi Minh City, Vietnam	Cold storage rental; freight transportation; merchandise handling; import-export agency services	86,67%	86,67%	86,67%	86,67%
Camimex Foods Joint Stock Company [(ii)]	No. 999, Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam	Processing and preservation of aquatic products and seafood products	95,64%	95,64%	99,97%	99,97%

Subsidiaries	Address	Principal business activities	Percentage of benefit		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Camimex Farm Joint Stock Company (iii)	No. 999, Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam	Shrimp farming	73,35%	65,95%	77,86%	67,86%
Thao Anh Fish Joint Stock Company (iv)	Land plot No. 457, map sheet No. 5, resettlement area of Thuan Dien Hamlet, Phu Tuc Commune, Vinh Long Province, Vietnam	Processing and preservation of aquatic products and seafood products	59,26%	59,26%	61,96%	61,96%

(i) The Company holds 19,8% of the direct voting rights in Camimex Organic Limited Company and 79,21% of the indirect voting rights through Camimex Joint Stock Company.

(ii) The Company holds 83,3% of the direct voting rights in Camimex Foods Joint Stock Company and 16,67% of the indirect voting rights through Camimex Joint Stock Company.

(iii) The Company holds 60,51% of the direct voting rights in Camimex Farm Joint Stock Company and 17,35% of the indirect voting rights through Camimex Joint Stock Company.

(iv) The Company holds 61,96% of the voting rights in Thao Anh Fish Joint Stock Company through Camimex Foods Joint Stock Company.

5b. List of associates reflected in the Consolidated Financial Statements using the equity method

Associates	Address	Principal business activities	Percentage of ownership		Voting rights ratio	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Camimex Quang Tri Joint Stock Company	Cua Tung Brackish Water Aquaculture Breeding Farm, Cua Tung Commune, Quang Tri Province, Vietnam	Aquaculture seed production, shrimp farming, fish farming, and other aquaculture	49%	49%	49%	49%
Nam Can Seafood Import-Export Joint Stock Company	Quarter 3, Nam Can Commune, Ca Mau Province, Vietnam	Processing and preservation of seafood and seafood products	24,5%	24,5%	24,5%	24,5%

6. Headcount

As of the end of the reporting period the Group's headcount is 1.885 (headcount at the beginning of the year: 1.864).

7. Statement of information comparability on the Consolidated Interim Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Group adopted the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025, of the Ministry of Finance ("Circular 99"), which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"), and Circular No. 43/2026/TT-BTC dated 20 April 2026, which amends and supplements certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014. Accordingly, certain items in the Interim Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance of the year" and "Previous period" columns on the Consolidated Interim Financial Statements have been restated in accordance with the new classifications and terminology set forth in Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC to ensure comparability. These changes do not affect the Group's total assets, total liabilities, owner's equity and after-tax profit.

8. Other information

The Company's shares were listed on the Ho Chi Minh City Stock Exchange (HOSE) under the ticker symbol "CMX" pursuant to Decision No. 234/2010/QĐ-SGDHCM dated 2 November 2010, issued by the Stock Exchange. The first trading day was 9 November 2010. The number of shares listed as of the end of the accounting period was 101.898.990 shares, with a par value of VND 10.000 per share.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Annual accounting period

The accounting period of the Group is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong ("VND") because transactions of the Company are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Group applies Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), Circular No. 202/2014/TT-BTC dated 22 December 2014, Circular No. 43/2026/TT-BTC dated 20 April 2026, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014, and the Ministry of Finance's guiding circulars on the implementation of accounting standards in the preparation and presentation of Consolidated Interim Financial Statements.

2. Statement of the compliance with the Accounting Standards and System

The Board of Management has complied with the requirements of the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), Circular No. 202/2014/TT-BTC dated 22 December 2014, and Circular No. 43/2026/TT-BTC dated 20 April 2026, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014, as well as other circulars issued by the Ministry of Finance guiding the implementation of accounting standards in the preparation and presentation of Consolidated Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention for preparing the Consolidated Financial Statements

The Consolidated Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Consolidation bases

The Consolidated Interim Financial Statements consist of the Interim Financial Statements of the parent company and the Interim Financial Statements of its subsidiary. A subsidiary is an enterprise that is controlled by the Parent Company. The control exists when the Parent Company has the power to directly or indirectly govern the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining the control power, the potential voting right arising from options or debt and capital instruments that can be converted into common shares as of the balance sheet date should also be taken into consideration.

The financial performance of subsidiaries, which are acquired or disposed during the period, is included in the Consolidated Interim Income Statement from the date of acquisition or disposal of investments in those subsidiaries.

The Interim Financial Statements of the parent company and those of subsidiaries used for consolidation are prepared in the same accounting period and apply consistent accounting policies to the same types of transactions and events in similar circumstances. In the case that the accounting policy of a subsidiary is different from the accounting policy applied consistently in the Group, the Financial Statements of that subsidiary will be properly adjusted before being used for the preparation of the Consolidated Interim Financial Statements.

Intra-group balances in the statement of financial position and intra-group transactions and unrealized profits resulting from these transactions must be completely eliminated. Unrealized losses resulting from intra-group transactions are also eliminated unless costs cannot be recovered.

Non-controlling interests (NCI) reflect profit or loss and net assets of the subsidiaries, which are not held by the Group and presented in a separate item of the Consolidated Interim Income Statement and the Consolidated Interim Statement of Financial Position (classified under owner's equity). Non-controlling interests (NCI) include the values of their non-controlling benefits at the initial date of business combination and those arising within the ranges of changes in owner's equity from the date of business combination. Losses incurred by subsidiaries are allocated to non-controlling interests in proportion to their ownership interests, even if such losses exceed the non-controlling interests' share of the net assets of the subsidiaries.

When the Group acquires an additional interest in a subsidiary, the difference between the cost of the additional investment and the carrying amount of the subsidiary's net assets acquired at the acquisition date is recognized directly in 'Retained profit' in the Consolidated Balance Sheet.

In case where subsidiaries raise capital from their owners, if the additional capital contribution rate from the involved parties does not correspond to the current capital ownership rate, the difference between the additional capital contribution rate of the Group and the additional ownership in the subsidiaries' net assets shall be recorded into item "Retained profit" on the Consolidated Balance Sheet.

3. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. Balances of foreign currency-denominated monetary items as of the end of the accounting period (excluding foreign currency-denominated accounts receivable for which an Allowance for doubtful debts has been established) are revalued at the average buying and selling rates of the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ca Mau Branch (the Group's primary banking partner).

Exchange differences arising from the transactions denominated in foreign currency during the period are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).

4. Cash and cash equivalents

Cash includes cash on hand and cash in bank. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date. Frozen cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

5. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. Held-to-maturity investments include: term deposits and held-to-maturity loans for the purpose of receiving periodical interest.

Held-to-maturity investments are initially recognized at cost, including the acquisition cost and directly attributable transaction costs (such as transaction fees, brokerage commissions, etc.). Interest accrued prior to the acquisition date is deducted from the cost of the investment upon initial recognition. After initial recognition, these investments are measured at cost. Interest income earned after the acquisition date is recognized in financial income using accrual basis.

Where discounts or premiums arise at the date of acquisition, the discount is gradually allocated over the remaining term of the investment using the effective interest method, resulting in an increase in the carrying amount of the investment and recognition as financial income. The premium is gradually allocated over the same period using the effective interest method, resulting in a decrease in the carrying amount of the investment and recognition as financial expenses.

If a held-to-maturity investment with a floating interest rate is periodically repriced based on market conditions, and such repricing eliminates the discount or premium related to the instrument's advantage or disadvantage, the discount or premium is allocated over the period from the purchase date to the next interest rate reset date (the date on which the bond's nominal interest rate is determined based on market interest rate fluctuations). If a held-to-maturity investment has a floating interest rate that is periodically reset based on market conditions, and the discount or premium related to the instrument's advantages or disadvantages is not fully offset by the floating interest rate adjustments, the discount or premium is amortized over the life of the instrument.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in associates

Associates

An associate is an entity over which the Company has significant influence but not control over its financial and operating policies. Significant influence is demonstrated by the right to participate in decisions regarding the financial and operating policies of the investee but not to control these policies.

Investments in associates are accounted for using the equity method. Accordingly, an investment in an associate is presented in the Consolidated Financial Statements at its initial investment cost, adjusted for changes in the Group's share of the associate's net assets after the date of investment. If the Group's share of loss of an associate exceeds or equals the carrying amount of an investment, the investment is then reported at nil (0) value on the Consolidated Financial Statements, except when the Group has obligations to pay on behalf of the associate to satisfy obligations of the associate.

The Financial Statements of the associate are prepared for the same accounting period as the Consolidated Financial Statements of the Group. In the case that the accounting policy of an associate is different from the accounting policy applied consistently in the Group, the Financial Statements of that associate will be properly adjusted before being used for the preparation of the Consolidated Financial Statements.

Unrealized gains and losses arising from transactions with associates are eliminated to the extent attributable to the Group when preparing the Consolidated Financial Statements.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments over which the Group does not have control, joint control or significant influence over the investees.

Investments in subsidiaries and associates are initially recognized at cost, comprising acquisition cost or capital contributions plus any directly attributable transaction cost (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In case the Group borrows funds to invest in other entities, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, these investments are measured at cost.

Dividends from periods prior to the purchase of the investment are recorded as a reduction in the carrying amount of that investment. Dividends from periods after the purchase of the investment are recognized as financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments in listed shares or investments whose fair value can be reliably measured, the provision is based on the market value of the shares.
- For investments where fair value cannot be determined at the reporting date, the provision is established based on the investee's loss, with the provision amount equal to the Company's percentage of actual paid-in capital in the investee at the end of the accounting period multiplied (x) by the difference between the actual investment by the owners and the investee's owner's equity at the same time.

Any increase or decrease in the impairment provision for investments in equity instruments of other entities required to be recognized as of the balance sheet date is recorded into financial expenses.

6. Receivables

Receivables are recognized at their carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect commercial receivables arising from purchase and sale transactions between the Group and buyers that are independent entities.
- Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. Trade receivables and other receivables are classified as short-term and long-term items in the Statement of Financial Position on the basis of their remaining term as of the balance sheet date.

Allowance is made for each doubtful debt on the basis of estimated loss.

Increases and decreases in the balance of the Allowance for doubtful debts as of the end of the accounting period are recognized as general and administrative expenses.

7. Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories is determined as follows:

- Materials and supplies: Costs comprise costs of purchases and other directly attributable expenses incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labor and other directly relevant costs.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases and decreases in the allowance as of the balance sheet date are recorded into costs of sales.

Materials, equipment, and replacement parts with a holding period exceeding 12 months or more than one normal operating cycle, and products in process with a production or turnover period exceeding one normal operating cycle, are not presented as inventories but are presented as non-current assets on the Consolidated Statement of Financial Position.

8. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Consolidated Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term deferred expenses when preparing the Consolidated Financial Statements.

The Group allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Tools and supplies
The tools and supplies put into use or leased out in connection with business operations in multiple accounting periods are recognized as deferred expenses and are allocated into operation costs on a straight-line basis over their estimated useful lives (3 years for maximum).

Expenses of fixed asset repairs
For fixed assets that, according to technical requirements, must undergo periodic repairs and maintenance, the expenses on repairing and maintaining fixed assets periodically are recognized as deferred expenses and amortized into operation costs on a straight-line basis starting from the period in which the repairs and maintenance are completed and the asset is put back into use until the next scheduled repair or maintenance is required (usually 3 years).

Lease expenses for fixed assets
Lease expenses for the right to use land for production and business operations that have been prepaid for multiple accounting periods are recognized as deferred expenses and amortized into production and business operation costs on a straight-line basis over the prepaid lease term (not exceeding 50 years).

Other deferred expenses
Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to expenses.

9. Biological assets

Biological assets are living assets managed and controlled by the Group to facilitate biological processes for production and business operations or held for sale, including livestock capable of growth, reproduction, decline, or the production of new biological assets or agricultural products.

The Group's biological assets consist of commercial-grade farmed shrimp, classified as livestock raised for a single harvest: these are animals raised for the purpose of harvesting single products for sale. The Group does not raise parent shrimp or fry for breeding.
Current biological assets are classified as current or non-current based on the estimated time remaining until harvest as of the end of the reporting period:

- Current biological assets: farmed shrimp with an expected harvest period of 12 months or less, or within a normal operating cycle, from the end of the accounting period.
- Non-current biological assets: farmed shrimp with an expected harvest period of more than 12 months from the end of the reporting period.

Initial recognition and measurement
Biological assets undergo initial recognition at cost when incurred. Cost includes all actual costs directly attributable to the purchase, care, and rearing of the assets up to the date of recognition, including: the purchase price of fry, transportation costs, pond excavation/renovation, feed, medications and chemicals for the prevention and treatment of aquatic diseases, labor costs for care, and other related direct costs. In cases where costs incurred do not increase the Group's future economic benefits (e.g., losses due to unanticipated incidents occurring during the farming process), such costs are recognized as operation costs for the period and are not capitalized into the historical cost of the biological assets.

Measurement after initial recognition

All costs incurred continue to be accumulated in the carrying amount until harvest, without depreciation. Upon harvest, the entire accumulated carrying amount is transferred to the cost of agricultural products (inventories) for the harvest period. After the harvest, the harvested fish are accounted for and presented in accordance with Vietnamese Accounting Standards No. 02 – Inventories.

Provision for losses on biological assets

At the end of the accounting period, a provision for impairment of biological assets is recognized when there are indications or evidence that the biological asset has suffered an impairment or that its net realizable value is lower than its carrying amount. Net realizable value is determined as the estimated selling price less the estimated costs to complete and the estimated costs necessary to sell the biological asset. The recognition and reversal of the allowance for impairment of biological assets are handled similarly to inventories and are recorded in the cost of sales:

- If the provision required to be recognized at the end of the period exceeds the balance of the provision currently recorded in the books, the difference is recognized as an additional provision, increasing the provision and increasing the cost of sales for the period.
- If the amount of the allowance required at the end of the period is less than the balance of the allowance currently recorded in the books, the difference is reversed, reducing the allowance and decreasing cost of sales for the period.

In the event that the Group suffers losses on biological assets due to natural disasters, epidemics, or other force majeure events resulting in the assets being destroyed or disposed of prior to the normal harvest date, the value of the loss is offset by the provision already set aside (if any); the remaining difference (if the actual loss exceeds the provision set aside) is recognized as a cost of sales for the period.

10. Tangible fixed assets

Tangible fixed assets are presented at historical cost less accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Group to acquire the assets up to the time when it is brought to its working condition for its intended use.

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Group. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the year. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and depreciated gradually into operation costs until the next routine repair or maintenance period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in accordance with the straight-line basis over their estimated useful lives. The useful life and depreciation method are reviewed at least at the end of every fiscal year and adjusted if necessary. The depreciation periods applied are as follows:

Fixed assets	Years
Buildings and structures	03–44
Machinery and equipment	03–54

Fixed assets	Years
Vehicles	03 - 14
Office equipment	03 - 05
Other fixed assets	06

11. Financial leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. Financial leased assets are presented at cost less accumulated depreciation. The historical cost is the lower of the fair value of the leased asset at commencement of the lease term and the present value of the minimum lease payments.

The discount rate used to calculate the present value of the minimum lease payments is the implicit interest rate in the lease agreement. If the implicit interest rate cannot be determined, the interest rate used is either the rate specified in the lease agreement or the Company's borrowing cost at the inception of the lease.

Financial leased assets are depreciated in accordance with the straight-line method over their estimated useful lives. If there is no reasonable certainty that the Group will obtain ownership at the end of the lease, the fixed asset shall be depreciated over the shorter of the lease term and the estimated useful life of the asset. The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted if necessary. The depreciation years of the financial leased assets are as follows:

Fixed assets	Years
Machinery and equipment	05

12. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization. Initial cost of intangible fixed assets includes all costs incurred by the Group to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognised, then any gain or loss resulting from such disposal is included in the income or the expenses during the year.

The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted if necessary.

The Group's intangible fixed assets include:

Land use rights

Land use right comprises all the actual costs incurred by the Group that are directly attributable to the land in use, including payments made to obtain the land use right, compensation and site clearance costs, land levelling costs, registration fees, etc.

The land use right of the Company is amortized as follows:

- Land use right granted by the State with collection of land use fees is amortized in accordance with the straight-line method over the land allocating period (33 – 43 years).

-
- Land use right legally transferred is amortized in accordance with the straight-line method over the land allocating period (5 years).

Computer software
Costs related to computer software programs that are not an integral part of the related hardware are capitalized. The historical cost of a computer software program is the total of all costs incurred by the Company up to the date the software program is put into use. Computer software programs are amortized using the straight-line method over 3–5 years.

13. Construction in progress

Construction in progress reflects costs directly related to assets under construction, machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs ("VAS 16"). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the costs are recognized as deferred expenses and amortized to operation costs over the period until the next scheduled repair or maintenance.

14. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables reflect commercial payables arising from transactions involving the purchase of merchandise, services, and assets, where the vendor is an entity independent of the Group.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation, as well as employee entitlements such as accrued annual leave and other operating expenses incurred but not yet settled.
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase or sales of goods or provisions of services.

Payables and accrued expenses are classified as current or non-current on the Consolidated Interim Statement of Financial Position based on their remaining maturity as of the end of the accounting period.

15. Payable dividend

Dividends are recognized as liabilities when the Group has no right to refuse the obligation to pay dividends to shareholders under the provisions of securities laws, the Enterprise Law, and the company's Articles of Association.

16. Owner's equity

Owner's capital

The contributed capital is recorded according to the actual amounts invested by the shareholders.

Other owner's capital

Other sources of capital are formed from the supplementation from business profits, revaluation of assets and net carrying values between the fair values of the assets gifted or granted to the Company after deducting taxes payable (if any) related to these assets.

17. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

18. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

Revenue from sales of merchandise, finished goods shall be recognized when the Company fulfils its contractual obligations upon the transfer of control of goods and finished products to customers and all of the following conditions are satisfied:

- The Group has transferred the majority of the risks and rewards associated with ownership of merchandise and products to the buyer.
- The Group no longer retains the rights to manage the merchandise and products as an owner or the right to control them.
- The amount of revenue can be measured reliably.
- The Group has received or will receive economic benefits from the sale.
- The costs incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Group satisfies its contractual obligations, provided that all of the following conditions are met:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Group has received or will receive economic benefits from the services transaction.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Revenue from processing service

Revenue from processing service for materials and merchandise is the actual amount received for the processing services, excluding the value of the materials and merchandise received for processing. The value of materials and merchandise received for processing is tracked separately and disclosed in the financial statements.

Revenue from asset leases

Revenue from operating leases is recognized on a straight-line basis over the lease term. Rentals received in advance for several periods are recognized as revenue on a straight-line basis over the lease term.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

Dividends and profit received

Dividends and profit received are recognized when the Company is entitled to receive dividends or profit from its investing activities. For investments in entities whose securities are registered and centrally deposited with Viet Nam Securities Depository and Clearing Corporation, the recognition date is the last record date. For investments in other entities, the recognition date is decided in accordance with the Law on Enterprises and the Charter of the investee. Only dividend and profit distributions attributable to the period after the investment date are recognized as financial income. Amounts attributable to the period before the investment date are deducted from the costs of the investment. The dividends received in the form of shares are not recognized in financial income and are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

19. Revenue deductions

Revenue deductions include trade discounts, sales allowances and sales returns. These items are tracked separately and included into revenue from sales of goods and provisions of services to determine net revenue for the reporting period.

In cases where products were sold in prior periods but trade discounts, sales allowances, or sales returns arise in a subsequent period, the Group reduces revenue according to the following principle:

- If the revenue deductions arise prior to the issuance date of the Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Financial Statements for the reporting period.
- If the reductions occur after the date the consolidated financial statements are issued: they are recognized as a reduction in revenue for the period in which they occur.

20. Borrowing costs

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Company and the borrowing costs can be reliably measured.

The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditure for the construction or production of the asset has been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

In the event that general borrowings are partly used for the construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings outstanding during the period, except for borrowings made specifically for the purpose of obtaining an asset.

21. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Group recognizes revenue, it also recognizes the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of the transaction.

22. Corporate income tax

The Group's corporate income tax accounting policy is implemented in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/NĐ-CP dated 15 December 2025, issued by the Government, which provides detailed regulations on certain provisions of the Corporate Income Tax Law, guidance documents from the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax

Current income tax includes the tax amount computed based on the assessable income during the year and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

On a quarterly basis, the Group determines and recognizes the provisional corporate income tax payable based on the tax return. At the end of the fiscal year, the Group determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Consolidated Financial Statements and the values for tax purposes.
Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Consolidated Statement of Financial Position, the Company offsets deferred income tax assets and deferred income tax liabilities if:

- The Group has a legally enforceable right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
  - The same taxable subjects; or
  - The Group intends to settle current income tax liabilities and current income tax assets on a net basis or to recover the assets simultaneously with the settlement of liabilities in each future period when the material portions of the deferred income tax liabilities or deferred income tax assets are settled or recovered.

23. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Group include:

- Associates.
- Individuals with direct or indirect voting rights that result in significant influence over the Group, including members of the Board of Directors and close family members of these individuals.

- Key management personnel with the authority and responsibility to plan, manage, and control the Group's operations, including the Board of Management, the Supervisory Board, other management members, and close family members of these individuals.
- Entities in which individuals from the above groups hold a voting interest (directly or indirectly) large enough to exert significant influence over that entity, including entities owned by key management personnel or major shareholders of the Group and entities that share key management personnel with the Group.

Close family members of an individual are family members who may be expected to influence, or be influenced by, that individual in their dealings with the Group, including spouses, biological children, adopted children, stepchildren and dependents of that individual or that individual's spouse.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

24. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business field. The Group's organizational structure, management, and internal consolidated financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

Segment information is prepared and presented in accordance with the accounting policies applied to the preparation and presentation of the Group's Consolidated Financial Statements.

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash

	Ending balance	Beginning balance
Cash on hand	11.715.477.373	10.650.163.981
Cash in bank	69.991.901.028	58.585.371.503
- Saigon Treasure Commercial Joint Stock Bank (Sacombank) - Ca Mau Branch [(i)]	*21.220.946.410*	*20.315.733.419*
- Nam A Commercial Joint Stock Bank (Nam A Bank) - Ca Mau Branch	*114.451.609*	*15.367.671.837*
- Vietnam International Commercial Joint Stock Bank (VIB) - Can Tho Branch	*10.761.308.386*	-
- Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	*15.025.900.778*	*35.883.543*
Other banks	*22.869.293.845*	*22.866.082.704*
Cash in transit	-	2.984.352.120
Total	**81.707.378.401**	**72.219.887.604**

(i) In which, Camimex Group Joint Stock Company's cash in bank at Saigon Treasure Commercial Joint Stock Bank (Sacombank) - Ca Mau Branch, with a book value of VND 21.197.314.386, has been mortgaged to secure borrowings at this bank (see Note No. V.16).

2. Financial investments

The Group's financial investments include held-to-maturity investments and equity investments in other entities. Information regarding the Group's financial investments is as follows:

2a. Held-to-maturity investments

	Ending balance			Beginning balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term	***239.192.697.946***	***239.192.697.946***		***207.380.106.167***	***207.380.106.167***	
Term deposits	239.192.697.946	239.192.697.946	-	207.380.106.167	207.380.106.167	-
BIDV - Ca Mau Branch [(i)]	*2.766.600.000*	*2.766.600.000*	-	*2.766.600.000*	*2.766.600.000*	-
VPBank - Ca Mau Branch [(ii)]	*8.700.000.000*	*8.700.000.000*	-	*8.700.000.000*	*8.700.000.000*	-
Nam A Bank - Ca Mau Branch [(ii)]	*86.823.509.671*	*86.823.509.671*	-	*130.117.303.564*	*130.117.303.564*	-
HDBank - Ben Tre Branch [(ii)]	*30.000.000.000*	*30.000.000.000*	-	*30.000.000.000*	*30.000.000.000*	-
VIB – Can Tho Branch [(ii)]	*60.000.000.000*	*60.000.000.000*	-	-	-	-
SeABank Ca Mau [(ii)]	*30.000.000.000*	*30.000.000.000*	-	*15.000.000.000*	*15.000.000.000*	-
Other banks [(ii)]	*14.254.200.000*	*14.254.200.000*	-	*18.574.200.000*	*18.574.200.000*	-
Accrued term deposit interest	*6.648.388.275*	*6.648.388.275*	-	*2.222.002.603*	*2.222.002.603*	-
Long-term	***4.900.000.000***	***4.900.000.000***	-	***1.900.000.000***	***1.900.000.000***	-
Term deposits	3.020.000.000	3.020.000.000	-	-	-	-
Nam A Bank - Ca Mau Branch [(ii)]	*3.000.000.000*	*3.000.000.000*	-	-	-	-
Woori Bank Vietnam Limited – Saigon Branch [(ii)]	*20.000.000*	*20.000.000*	-	-	-	-
Loans	1.880.000.000	1.880.000.000	-	1.900.000.000	1.900.000.000	-
Loan to Ms. Nguyen Phan Hoai Xuyen [(iii)]	*1.880.000.000*	*1.880.000.000*	-	*1.900.000.000*	*1.900.000.000*	-
Total	**244.092.697.946**	**244.092.697.946**	-	**209.280.106.167**	**209.280.106.167**	-

(i) Term deposits at the BIDV - Ca Mau Branch have been frozen to secure the implementation of an investment project for the construction and research of high-tech aquaculture production.

(ii) In which, term deposits at maturity with a book value of VND 232.777.709.671 have been mortgaged to secure borrowings from banks (see Note No. V.21a).

(iii) The unsecured loan to Ms. Nguyen Phan Hoai Xuyen under Loan Agreement No. 01/HĐV/CMF-HX dated 6 August 2024, has a maximum term of 3 years, an interest rate of 10%/year, and interest is payable upon the loan's maturity. The Company assesses that this loan is fully recoverable and does not require the establishment of a loan loss allowance.

2b. *Investment in associates*

	Ending balance			Beginning balance		
	Cost	Profit generated after the investment date	Total	Cost	Profit generated after the investment date	Total
Camimex Quang Tri Joint Stock Company (i)	2.155.000.000	-	2.155.000.000	2.155.000.000	-	2.155.000.000
Nam Can Seaproducts Import Export Joint Stock Company (ii)	22.273.837.101	6.492.020.612	28.765.857.713	22.273.837.101	3.458.801.669	25.732.638.770
Total	**24.428.837.101**	**6.492.020.612**	**30.920.857.713**	**24.428.837.101**	**3.458.801.669**	**27.887.638.770**

(i) According to Business Registration Certificate No. 3200698186, initially registered on 08 August 2019, and issued by the Quang Tri Province Department of Planning and Investment, the Group invested VND 4.900.000.000 in Camimex Quang Tri Joint Stock Company, equivalent to 49% of the charter capital. As of the end of the accounting period, the Group had invested VND 2.155.000.000 in Camimex Quang Tri Joint Stock Company, with VND 2.745.000.000 remaining to be invested.

(ii) As of the reporting date, the Group held 1.225.000 shares, equivalent to 24,5% of the charter capital of Nam Can Seafood Import-Export Joint Stock Company (the beginning balance was 1.225.000 shares, equivalent to 24,5% of the charter capital).

The value of the Group's ownership interest in its associates is as follows:

	Value of ownership at the beginning of the year	Profit or loss for the period	Value of ownership at the end of the period
Camimex Quang Tri Joint Stock Company	2.155.000.000	-	2.155.000.000
Nam Can Seaproducts Import Export Joint Stock Company	25.732.638.770	3.033.218.943	28.765.857.713
Total	**27.887.638.770**	**3.033.218.943**	**30.920.857.713**

Transactions with associates

Transactions between the Company and its associates are presented in Note No. VII.1b.

2c. *Equity investments in other entities*

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Camimex - Nutrition Joint Stock Company (i)	800.000.000	-	1.000.000.000	-
Total	**800.000.000**	**-**	**1.000.000.000**	**-**

(i) According to Business Registration Certificate No. 0108795337, initially registered on 21 June 2019, by the Ho Chi Minh City Department of Planning and Investment, the Group invested VND 1.000.000.000 in Camimex - Nutrition Joint Stock Company, equivalent to 10% of its charter capital. Currently, Camimex - Nutrition Joint Stock Company is in the process of dissolution.

Recoverable amount

For investments for which fair value cannot be measured reliably, the recoverable amount is determined by reference to the Company's share of the investee's equity, based on the investee's Consolidated Interim Financial Statements where the investee is a parent company, or its Separate Interim Financial Statements where the investee is an independent entity and has no subsidiaries, as at the reporting date.

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying value	Allowance	Carrying value	Allowance
Receivables from related party	-	-	*943.470.780*	-
Vinh Hai Seafood Import Export Company Limited	-	-	943.470.780	-
Receivables from other customers	**336.289.002.938**	-	***454.211.375.205***	-
CMC Seafood Corporation	1.265.030.803	-	43.605.619.420	-
Blue Circle Food	4.760.366.389	-	-	-
Metro Richelieu Inc.	15.139.281.858	-	23.131.267.761	-
Coop Cooperative (formerly Coop, Basel)	-	-	17.523.266.791	-
I. Schroeder KG. (GmbH & Co)	-	-	20.183.598.000	-
Mr. Ha Van Bang	117.502.156.000	-	235.011.355.900	-
Xuan Nguyen Seafood Company Limited	24.907.459.033	-	-	-
Gourmet Systems Limited	37.196.679.924	-	-	-
Zehui Co., Ltd.	29.791.448.181	-	-	-
Other customers	105.726.580.750	-	114.756.267.333	-
Total	**336.289.002.938**	-	**455.154.845.985**	-

Some accounts receivable at the end of the period, with a total book value of VND 113.066.972.440 (beginning balance: VND 143.845.183.830), have been mortgaged to secure bank borrowings (see Note No. V.22a).

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Advances to related party	-	*1.917.333.707*
Hung Thuan TS Company Limited	-	1.917.333.707
Advances to other suppliers	*112.422.280.169*	*373.789.395.507*
TKT Mechanical and Refrigeration Co., Ltd.	9.339.696.296	-
Xuan Nguyen Seafood One Member Limited Liability Company	37.444.234.285	294.768.566.217
Hung Thuan TS Company Limited	14.256.347.875	-
Hong Phat CM Technical Services and Trading Co., Ltd.	25.729.681.600	15.645.599.000
Other suppliers	25.652.320.113	63.375.230.290
Total	**112.422.280.169**	**375.706.729.214**

In which, the advance for the acquisition and construction of fixed assets totaled VND 37.662.405.256 (beginning balance: VND 19.642.879.295).

5. Other short-term receivables

5a. Other short-term receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Receivables from related parties	***499.999.999***	-	***700.000.000***	-
Mr. Do Van Hai - advance	-	-	700.000.000	-
Mr. Bui Si Tuan - advance	499.999.999	-	-	-
Other receivables from other organizations and individuals	***369.166.134.737***	-	***128.726.831.533***	-
Advances	8.934.769.226	-	6.305.680.744	-
CMC Seafood Corporation - Receivables from goods received for entrusted export [(i)]	114.943.081.195	-	-	-
Mr. Nguyen Xuan Toan - Advance	-	-	61.429.581.534	-
Mr. Ha Van Bang - Deposit for share purchase	66.500.000.000	-	-	-
Mortgages and deposits	30.038.214.009	-	37.100.366.645	-
GOURMET SYSTEMS LIMITED - Receivables from goods received for entrusted export	37.026.350.124	-	4.301.361.740	-
ZEHUI CO., LTD. Receivables from goods received for entrusted export	-	-	7.247.083.196	-
Xuan Nguyen Seafood Company Limited - advance payment for expanding aquaculture areas	75.000.000.000	-	-	-
Other short-term receivables	36.723.720.183	-	12.342.757.674	-
Total	**369.666.134.736**	-	**129.426.831.533**	-

(i) This receivable has been mortgaged to secure for the Company's borrowings from HDBank – Ben Tre Branch (see Note No. V.22a).

5b. Other long-term receivables

These consist of long-term mortgages and deposits.

6. Inventories

	Ending balance		Beginning balance	
	Cost	Allowance	Cost	Allowance
Materials and supplies	86.541.263.254	-	99.728.912.226	-
Tools	2.000.345.503	-	1.737.571.228	-
Work-in-process	465.322.880	-	428.200.403	
Finished goods	2.741.128.269.457	(153.580.733.831)	2.334.932.448.672	(138.981.180.546)
Merchandise	85.978.134.817	-	118.132.510.318	-
Total	**2.916.113.335.911**	**(153.580.733.831)**	**2.554.959.642.847**	**(138.981.180.546)**

Some ending finished goods in stock, of which the carrying value is VND 1.044.604.526.501 (beginning balance: VND 834.451.171.480) have been mortgaged to secure the borrowings from banks (see Note No. V.22a).

Changes in allowances for devaluation of inventories are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	138.981.180.546	81.035.505.166
Additional allowance	14.599.553.285	2.680.841.504
Ending balance	**153.580.733.831**	**83.716.346.670**

7. Current biological assets

	Ending balance		Beginning balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Short-term livestock intended for one-time harvest				
Shrimp (i)	797.056.787	797.056.787	652.645.770	652.645.770
Total	**797.056.787**	**797.056.787**	**652.645.770**	**652.645.770**

(i) Commercial shrimp farming group, details as follows:
- An Khanh farming area in An Khanh Commune, Ca Mau Province
+ Area: 16,7 ha
+ Farming cycle: 5–6 months per batch.

This is a short-term livestock operation intended for one-time harvest. The entire harvest is sold when the shrimp reach a weight of 20 grams per shrimp. The products are primarily sold through a network of middlemen and shrimp processing facilities for export.

There were no provisions for impairment of current biological assets during the period.

8. Deferred expenses

8a. Short-term deferred expenses

	Ending balance	Beginning balance
Fee for evaluation and issuance of EU Organic Certification	-	162.898.669
Tools	766.318.699	1.373.596.348
Expenses of fixed asset repairs	311.259.694	544.422.517
Solar power system rental costs	1.013.124.000	-
Prepaid land rental	835.939.675	166.750.000
Other short-term deferred expenses	805.100.535	41.227.819
Total	**3.731.742.603**	**2.288.895.353**

8b. Long-term deferred expenses

	Ending balance	Beginning balance
Land lease expenses (*)	47.035.382.194	47.850.628.912
Expenses of fixed asset repairs	7.545.184.256	5.771.668.065
Tools	4.289.672.704	4.800.694.610
Other long-term deferred expenses	1.090.583.127	769.020.067
Total	**59.960.822.281**	**59.192.011.654**

(*)The total carrying value of land lease costs, amounting to VND 46.049.115.028, has been mortgaged to secure the borrowings from banks (see Notes No. V.22a and V.22b).

9. Other current assets

	Ending balance	Beginning balance
Frozen deposits [(i)]	23.206.769.236	-
Frozen deposits [(ii)]	41.754.154.500	-
Total	**64.960.923.736**	-

(i) The cash in bank at Nam A Bank – An Dong Branch is currently frozen as mortgages to secure for the Company's borrowing with this bank (see Note No. V.22a). The Company's Board of Management estimates that this deposit will be released within 12 months from the end of the fiscal year.

(ii) The cash in bank and 01- month term deposits at Nam A Bank - Ca Mau Branch amounting to VND 24.154.154.500 and VND 17.600.000.000, respectively, are currently frozen and mortgaged to secure the Company's borrowing from this bank (see Note No. V.22a). The Company's Board of Management assesses that these deposits will be released from restriction within 12 months from the end of the accounting period.

10. Tangible fixed assets

Changes in tangible fixed assets are presented in the attached Appendix 01.

Some tangible fixed assets with a carrying value of VND 287.675.348.496 have been mortgaged to secure borrowing from bank (see Notes No. V.22a and V.22b).

As of the reporting date, there were no tangible fixed assets with a value of 10% or more of the total value of tangible fixed assets.

11. Financial leased assets

	Machinery and equipment
Historical cost	
Beginning balance	218.249.735.786
Finance leases during the period	13.512.270.703
Ending balance	**231.762.006.489**
Accumulated depreciation	
Beginning balance	86.189.097.506
Depreciation during the period	24.967.722.584
Ending balance	**111.156.820.090**
Carrying value	
Beginning balance	132.060.638.280
Ending balance	**120.605.186.399**

The list of financial leased assets as of the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Refrigeration system	59.705.526.657	27.862.579.111	31.842.947.546
Nobashi Refrigeration System and Production Line	38.124.946.957	34.312.452.263	3.812.494.694

	Historical cost	Accumulated depreciation	Carrying value
Mycom Refrigeration Compressor Systems	27.360.566.514	13.680.283.259	13.680.283.255
Other financial leased fixed assets	106.570.966.361	35.301.505.457	71.269.460.904
Total	**231.762.006.489**	**111.156.820.090**	**120.605.186.399**

12. Intangible fixed assets

	Land use rights	Computer software	Other intangible fixed assets	Total
Initial cost				
Beginning balance	54.568.008.890	1.765.233.732	-	56.333.242.622
Acquisition during the period	-	-	285.000.000	285.000.000
Ending balance	**54.568.008.890**	**1.765.233.732**	**285.000.000**	**56.618.242.622**
In which:				
Assets fully amortized but still in use	-	1.111.045.808	-	1.111.045.808
Accumulated amortization				
Beginning balance	7.962.921.781	1.465.420.219	-	9.428.342.000
Amortization during the period	428.036.142	70.921.374	-	498.957.516
Ending balance	**8.390.957.923**	**1.536.341.593**	-	**9.927.299.516**
Carrying value				
Beginning balance	46.605.087.109	299.813.513	-	46.904.900.622
Ending balance	**46.177.050.967**	**228.892.139**	**285.000.000**	**46.690.943.106**

The list of intangible fixed assets as of the end of the accounting period is as follows:

	Initial cost	Accumulated amortization	Carrying value
Land use rights in Long Truong Ward, Thu Duc City, Ho Chi Minh City	25.200.006.417	-	25.200.006.417
Land Use Right CD358859	5.651.075.523	574.964.093	5.076.111.430
Land Use Right CA162037	13.650.513.408	1.809.727.133	11.840.786.275
Other intangible fixed assets	12.116.647.274	7.542.608.290	4.574.038.984
Total	**56.618.242.622**	**9.927.299.516**	**46.690.943.106**

Certain land use rights and computer software with a carrying value of VND 43.733.215.650 have been mortgaged to secure the borrowings from banks (see Note No. V.22a).

13. Construction in progress

Information on changes in the cost of construction in progress is presented in the attached Appendix 02.

The Group has mortgaged an 11-bin shrimp grading machine with a book value at the end of the period of VND 18.124.230.000 mortgaged to secure the borrowings from VPbank (see Note No. V.22b).

Total borrowing costs capitalized into construction in progress for the period were 0 VND (previous period: VND 3.348.336.270).

14. Deferred income tax

14a. Recognized deferred income tax

	Beginning balance	Inclusion into operation result during the period	Ending balance
Deferred income tax assets related to temporarily deductible differences	2.773.719.854	(1.871.684.140)	902.035.714
Total	**2.773.719.854**	**(1.871.684.140)**	**902.035.714**

The corporate income tax rate used to determine the value of deferred income tax assets is 20%.

Deferred income tax assets are offset against deferred income tax liabilities arising from temporarily deductible differences and taxable temporary differences related to the same taxpayer and settled with the same tax authority.

14b. Unrecognized deferred income tax assets

The Group has unrecognized deferred income tax assets for non-deductible interest expenses in the amount of VND 120.364.953.188.

Details of the non-deductible interest expenses are as follows:

Year 2022	5.915.940.640
Year 2023	12.067.259.892
Year 2024	29.324.901.682
Year 2025	37.945.775.790
From 01 January 2026 to 30 June 2026	35.111.075.184
Total	**120.364.953.188**

According to the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 132/2020/NĐ-CP dated 05 November 2020, and Decree No. 20/2025/NĐ-CP dated 10 February 2025, issued by the Government, the portion of interest expenses that is not deductible in a given tax period is carried forward to the next tax period, for a maximum of 5 consecutive years starting from the year following the year in which the expenses were incurred. Deferred income tax assets have not been recognized in respect of this item as it is not probable that sufficient future taxable income will be available to utilize the carried-forward interest expenses.

15. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	***1.850.000***	***515.333.339***
Hung Thuan TS Company Limited	-	501.461.938
Ms. Vu Thi Bich Ngoc	1.850.000	13.871.401
Payables to other suppliers	***549.862.445.456***	***505.976.976.457***
Thien Ma Quynh Seafood Import-Export Co., Ltd.	99.266.053.067	71.944.944.674
Thuy Nhan Seafood Processing Company Limited	21.707.624.438	2.918.101.367
Phuong Viet CM Single-Member Limited Liability Company	10.519.495.098	-
Zehui Co., Ltd.	40.464.294.884	70.933.451.751

	Ending balance	Beginning balance
Chi Linh Seafood Co., Ltd.	-	14.191.855.481
Kieu Phuong Seafood Co., Ltd.	-	11.266.154.530
LX_International (Singapore) Pte Ltd	107.738.178.952	78.851.319.394
Other suppliers	270.166.799.017	255.871.149.260
Total	**549.864.295.456**	**506.492.309.796**

In which, trade payables to suppliers for the acquisition and construction of fixed assets totaled VND 8.785.591.929 (the beginning balance: VND 3.059.819.740).

The Group has no overdue debts for trade payables.

16. Short-term advances from customers

	Ending balance	Beginning balance
Coop Cooperative	23.867.788.250	-
Thuy Nhan Seafood Processing Company Limited	2.637.272.381	2.637.272.381
Xuan Nguyen Seafood Company Limited	-	198.474.806.382
LLC "Retail Service"	-	489.782.400
Shin Gang Corp	-	517.139.571
Other customers	6.846.190.036	4.223.666.456
Total	**33.351.250.667**	**206.342.667.190**

17. Payables for dividends and profit distributions

	Ending balance	Beginning balance
Payable dividend to related parties	***550.461.685***	***487.101.685***
Mr. Bui Si Tuan	263.728.069	200.368.069
Mr. Bui Duc Dung	3.251.409	3.251.409
Mr. Bui Duc Cuong	32.514.088	32.514.088
Mr. Huynh Van Tan	30.481.958	30.481.958
Ms. Vu Thi Bich Ngoc	220.486.161	220.486.161
Payable dividend to other shareholders	***2.497.081.977***	***2.497.081.977***
Other shareholders	2.497.081.977	2.497.081.977
Total	**3.047.543.662**	**2.984.183.662**

Of this amount, the payable dividend amount is VND 2.984.183.662 (beginning balance: VND 2.984.183.662). This dividend payment is delayed because the Company and its shareholders have agreed not to make the payment in order to allow the Group to proactively manage its capital to support business operations. The Group plans to pay this dividend to shareholders in accordance with its capital management plan in the near future.

18. Short-term taxes and amounts payable to the State budget

Details regarding taxes and other obligations to the State Budget are presented in the attached Appendix 03.

Value-Added Tax

Companies within the Group pay value-added tax using the input tax credit method. The tax rates applied are as follows:

- Exported aquatic products	0%
- Unprocessed aquatic products sold at the commercial level	Not subject to declaration and calculation of VAT; 5%
- Preliminary processing services for aquatic products	5%
- Processing services for aquatic products	10%
- Other services	10%

From 01 January 2026 to 30 June 2026, the Company is entitled to value-added tax rate of 8% for some goods and services that are currently applied the tax rate of 10% as prescribed in Clauses 1 and 2, Article 1, Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government.

Export-import duties

The Group has declared and paid these duties in line with the Customs' notices.

Corporate income tax

The Group companies are entitled to corporate income tax incentives as follows:

Camimex Group Joint Stock Company

The company must pay corporate income tax on assessable income at a rate of 20%.

Camimex Joint Stock Company

According to the Circular No. 20/2026/TT-BTC dated 12 March 2026 of the Ministry of Finance, detailing a number of articles of the Law on Corporate Income Tax, and the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government, detailing a number of articles and measures for organizing and guiding the implementation of the Law on Corporate Income Tax, the Company is responsible for paying corporate income tax at the tax rate of 10% for income from growing, processing agricultural and aquatic products due to its operation in the field of aquatic products and in the difficult social-economic area.

Income from other activities is subject to corporate income tax payable at a rate of 20%.

Camimex Organic Limited Company

According to the Circular No. 20/2026/TT-BTC dated 12 March 2026 of the Ministry of Finance, detailing a number of articles of the Law on Corporate Income Tax, and the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government, detailing a number of articles and measures for organizing and guiding the implementation of the Law on Corporate Income Tax, the Company operates in the field of aquatic products and in the extreme difficult social-economic area, so it is exempted from corporate income tax on income from growing and processing aquatic products.

Income from other activities is subject to corporate income tax payable at a rate of 20%.

Camimex Logistics Joint Stock Company

Camimex Logistics Joint Stock Company must pay corporate income tax on assessable income at a rate of 20%.

Camimex Foods Joint Stock Company
Camimex Foods Joint Stock Company must pay corporate income tax on assessable income at a rate of 20%.

Camimex Farm Joint Stock Company
Camimex Farm Joint Stock Company must pay corporate income tax on assessable income at a rate of 20%.

Thao Anh Fish Joint Stock Company
According to the Circular No. 20/2026/TT-BTC dated 12 March 2026 of the Ministry of Finance, detailing a number of articles of the Law on Corporate Income Tax, and the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government, detailing a number of articles and measures for organizing and guiding the implementation of the Law on Corporate Income Tax, the Thao Anh Fish Joint Stock Company is responsible for paying corporate income tax at the tax rate of 10% for income from growing, processing agricultural and aquatic products due to its operation in the field of aquatic products and in the difficult social-economic area.

Income from other activities is subject to corporate income tax at a rate of 20%.

The Corporate income tax payable for the period by companies within the Group is as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Camimex Group Joint Stock Company	653.096.598	734.155.672
Camimex Joint Stock Company	2.687.537.496	9.991.627.011
Camimex Organic Limited Company	5.380.174.496	381.239.572
Camimex Foods Joint Stock Company	151.111.595	353.745.590
Total	**8.871.920.185**	**11.460.767.845**

Determination of corporate income tax liability of the Group is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Consolidated Interim Financial Statements can be changed upon the inspection of tax authorities.

Natural resource tax
The Group is required to pay natural resource tax on the extraction of groundwater and surface water at a rate of VND 5.000 m^3 for groundwater and VND 40.000 $m^3$for surface water.

Land rental
The Group is required to pay land rental for the plots of land it is currently using at the following rates:

Location	Area (m^2)	Leasing rate (VND/year)
- 33/3 Go O Moi, Ward 2, Phu Thuan Ward, Ho Chi Minh City, Vietnam	2.292,2	513.903.667
- 33/3 Go O Moi, Ward 2, Phu Thuan Ward, Ho Chi Minh City, Vietnam	2.347,3	213.897.713
- No. 969, Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam	21.752,8	672.879.362

Property tax
Property tax is paid according to the notices of the tax department.

Other taxes
The Company has declared and paid other taxes in line with the prevailing regulations.

Fees, legal fees, and other duties
The Group has declared and paid these duties in line with the prevailing regulations.

19. Payables to employees
This item reflects the salary to be paid to employees.

20. Short-term accrued expenses

	Ending balance	Beginning balance
Interest expense	16.163.732.044	14.477.428.113
Other short-term payables	1.023.879.316	618.807.415
Total	**17.187.611.360**	**15.096.235.528**

21. Other short-term payables

21a. Other short-term payables

	Ending balance	Beginning balance
Payables to related party	***14.189.382***	**-**
Mr. Bui Duc Dung - amounts payable for gasoline	14.189.382	-
Other payables for organizations and individuals	***24.874.992.887***	***17.530.147.107***
Excessive assets for treatment	9.915.579	9.915.579
Trade Union's expenditure for social insurance, health insurance, unemployment insurance premiums, and social insurance premiums	10.179.064.047	14.159.344.866
Receipt of short-term deposits, mortgages	1.138.199.999	1.813.199.999
Other short-term payables	13.547.813.262	1.547.686.663
Total	**24.889.182.269**	**17.530.147.107**

21b. Other long-term payables
This item reflects receipt of long-term deposits and mortgages.

21c. Overdue debts
The Group has no other overdue debts.

22. Borrowings and financial lease liabilities

22a. Short-term borrowings and financial lease liabilities

	Ending balance	Beginning balance
Short-term borrowings with payables to related parties	***2.000.000.000***	***1.620.000.000***
Borrowing from Ms. Le Thi Dieu (xv)	2.000.000.000	1.450.000.000
Borrowing from Mr. Bui Duc Dung (xv)	-	170.000.000
Short-term borrowings and financial lease liabilities payable to other organizations and individuals	***1.797.781.205.762***	***1.299.595.991.025***
Borrowing from Sacombank – Ca Mau Branch (i)	265.011.662.471	259.694.753.500
Borrowing from Vietcombank Ca Mau (ii)	141.482.320.651	158.522.578.476
Borrowing from the Agribank – Ca Mau Branch (iii)	86.117.601.449	78.701.377.702
Borrowing from VPBank (iv)	290.276.105.300	254.714.024.683
Borrowing from HDBank – Ben Tre Branch (v)	119.543.993.050	79.776.000.000
Borrowing from Nam A Bank - Ca Mau Branch (vi)	138.060.872.262	186.009.074.134
Borrowing from VPBank – Cong Hoa Branch (vii)	201.857.287.784	54.013.300.441

	Ending balance	Beginning balance
Borrowing from VPBank – Ca Mau Branch (viii)	18.700.000.000	20.000.000.000
Borrowing from Woori Bank Vietnam Limited - Saigon Branch (ix)	38.278.400.704	27.984.462.000
Borrowing from Vietbank – Cho Lon Branch – Ly Thai To Transaction Office (x)	40.000.000.000	40.000.000.000
Borrowing from SeABank Ca Mau (xi)	127.494.530.400	64.729.502.600
Borrowing from VIB – Can Tho Branch (xii)	199.108.779.321	-
Borrowing from Nam A Bank – An Dong Branch (xiii)	8.153.468.726	-
Borrowing from Chailease International Financial Leasing Co., Ltd. (xiv)	4.958.333.335	-
Short-term borrowings from other organizations and individuals (xv)	6.060.961.041	2.350.000.000
Current portions of long-term borrowings (see Note No. V.22b)	112.676.889.268	73.100.917.489
Current portions of long-term ordinary bonds (xvi)	***209.695.068.309***	***208.645.367.216***
Par value of bonds	210.420.000.000	210.420.000.000
Bond issuance costs	(724.931.691)	(1.774.632.784
Current portions of financial lease liabilities (see Note No. V.22b)	***40.398.782.170***	***40.424.939.007***
Total	**2.049.875.056.241**	**1.550.286.297.248**

(i) The borrowing from Sacombank – Ca Mau Branch is detailed as follows:
- The parent company: Borrowed under Credit Line Agreement No. 202427937778 dated 29 November 2024, to supplement working capital for the export of aquatic products, with a credit limit of VND 20.000.000.000, with interest rates determined by each promissory note (interest rates ranging from 4% to 5,6%/year), and a maximum borrowing term of 147 days per borrowing. This borrowing is secured by a pledge cash in bank with account No. 070002970781 at this bank (see Note No. V.1).
- Camimex Joint Stock Company: A borrowing to supplement working capital, with a credit limit of VND 240.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by mortgaging the right to claim debts, finished goods and assets of the third party (see Notes No. V.3, V.6, V.12, and VII.1a).
- Camimex Foods Joint Stock Company: An unsecured overdraft facility under Overdraft Limit Agreement No. 202630072362 dated 06 April 2026, to supplement working capital for business operations, with an overdraft limit of VND 5.800.000.000, an in-term interest rate of 10,5%/year. The borrowing term not exceeding 12 months from the day following the disbursement date.

(ii) Camimex Joint Stock Company's borrowing from the Vietcombank Ca Mau to supplement working capital, with a credit limit of VND 220.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by pledging term deposits, mortgaging finished goods, buildings and structures, machinery and equipment, vehicles, office equipment, land use right of the Company and assets of the third party (see Notes No. V.2a, V.6, V.10, V.12, and VII.1a).

(iii) Camimex Joint Stock Company's borrowing from the Agribank - Ca Mau Branch to supplement working capital, with a credit limit of VND 90.000.000.000, at the interest rate applicable to each borrowing acknowledgement. The borrowing term is 12 months. This borrowing is secured by mortgaging land lease expense, buildings and structures, machinery and equipment, vehicles, office equipment and assets of the third party (see Notes No. V.8b and V.10).

(iv) Camimex Joint Stock Company's borrowing from VPBank to supplement working capital, with a credit limit of VND 500.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by mortgaging the right to claim debts, finished goods and land rental, buildings and structures, machinery and equipment, vehicles, office equipment and assets of the third party (see Notes No. V.3, V.6, V.8b, V.10, and VII.1a).

(v) The borrowing from HDBank – Ben Tre Branch is detailed as follows:
- The parent company: Borrowed under Credit Line Agreement No. 1452/26MN/HĐTD dated 29 January 2026, to discount documents supporting seafood export operations, with a credit limit of VND 30.000.000.000, with the interest rate determined by each promissory note (the applicable interest rate for the period is 3,6%/year), and the maximum borrowing term for each debt not exceeding 60 days. This borrowing is secured by revenue from export documents under the L/C and TTR methods, which have been verified and confirmed as valid and eligible for discounting in accordance with HDBank's regulations (see Note No. V.3).

- Camimex Joint Stock Company: Borrowed to supplement working capital, with a credit limit of VND 200.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by pledging deposit contract, mortgaging right to claim debts, finished goods, buildings and structures, machinery and equipment, vehicles, office equipment and guarantee of the third party (see Notes No. V.2a, V.3, V.6, V.10, and VII.1a).

(vi) Camimex Joint Stock Company's borrowing from Nam A Bank – Ca Mau Branch to supplement working capital, with a credit limit of VND 800.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by pledging term deposits and mortgaging finished goods (see Notes No. V.2a and V.6).

(vii) Camimex Foods Joint Stock Company's borrowing from VPBank - Cong Hoa Branch, pursuant to Credit Line Agreement No. CLC-71556-01 dated 19 January 2026, to supplement working capital for business operations, with a credit limit of VND 250.000.000.000, with interest rates specified in detail in each borrowing agreement (borrowing interest rates ranging from 5% to 13%/year), and a borrowing term not exceeding 6 months from the day following the disbursement date. This borrowing is secured by a mortgage on accounts receivable and the land use rights of a third party (see Notes No. V.3 and VII.1a).

(viii) The borrowing of Camimex Organic Limited Company from VPBank - Ca Mau Branch pursuant to Borrowing Agreement No. CLC-62909-01 dated 07 November 2025, to supplement working capital for production and business operations, with a credit limit of VND 20.000.000.000, with the interest rate determined by each promissory note, and the maximum term for each borrowing not exceeding 03 months. This borrowing is secured by a pledge of term deposits (see Note No. V.2a).

(ix) Camimex Joint Stock Company's borrowing from Woori Bank Vietnam Limited - Sai Gon Branch to supplement working capital, with a credit limit of VND 12.000.000.000 and USD 1.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by pledging term deposits and mortgaging finished goods (see Notes No. V.2a and V.6).

(x) Camimex Joint Stock Company's borrowing from Vietbank – Cho Lon Branch – Ly Thai To Transaction Office to supplement working capital, with a credit limit of VND 70.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by mortgaging assets of the third party (see Note No. VII.1a).

(xi) The borrowing from SeABank Ca Mau is detailed as follows:

- Camimex Joint Stock Company: borrowed to supplement working capital with a credit limit of VND 150.000.000.000, interest calculated per disbursement, and a borrowing term of 6 months. This borrowing is secured by a pledge of time deposits, receivables, and a mortgage on finished goods (see Notes No. V.2a, V.3, and V.6).
- Camimex Organic Limited Company: Borrowing under Borrowing Agreement No. REF2535630870/HĐCV dated 25 December 2025, to supplement working capital for production and business operations, with a credit limit of VND 10.000.000.000, with interest rates determined by each promissory note and a maximum borrowing term of no more than 6 months per borrowing. This borrowing is secured by a pledge of term deposits (see Note No. V.2a).
- Camimex Foods Joint Stock Company: Unsecured borrowing from SeABank Ca Mau under Credit Line Agreement No. REF25365609456/Credit Limit Agreement dated 25 December 2025, to supplement working capital for seafood business operations, with a credit limit of VND 15.000.000.000, with interest rates specified in detail in each borrowing agreement (borrowing interest rates ranging from 8,5% to 11,1%year), and a borrowing term not exceeding 4 months from the day following the disbursement date.

(xii) Camimex Joint Stock Company's borrowing from VIB– Can Tho Branch to supplement working capital, with a credit limit of VND 200.000.000.000, an interest rate applicable to each borrowing disbursement. The borrowing term is 12 months. This borrowing is secured by a pledge of term deposits and right to claim debts (see Notes No. V.2a and V.3).

(xiii) The borrowing of Camimex Foods Joint Stock Company from Nam A Bank – An Dong Branch under Credit Line Agreement No. 0410/2025/902-CV dated 20 November 2025, to supplement working capital for business operations, with a credit limit of VND 250.000.000.000, with interest rates specified in detail in each borrowing agreement (borrowing interest rates ranging from 5% to 7,1%/year), and a borrowing term not exceeding 6 months from the day following the disbursement date. This secured borrowing is collateralized by the Company's inventories and a third party's land use rights (see Notes No. V.6 and VII.1b).

(xiv) Camimex Joint Stock Company's borrowing from Chailease International Financial Leasing Company Limited to supplement working capital directly used for the management, operation, and use of financial assets, with a credit limit of VND 8.500.000.000, an interest rate applicable to each borrowing disbursement, and a borrowing term not exceeding 12 months. This borrowing is secured by a pledge of machinery and equipment and a guarantee of the third party (see Notes No. V.10 and VII.1a).

(xv) Short-term borrowings from other organizations and individuals to supplement working capital.

(xvi) Bonds issued through MB Securities Joint Stock Company as the registration and custody agent are currently centrally deposited with the Vietnam Securities Depository and Clearing Corporation. The issued bonds are secured bonds with the following terms and conditions: a total issued par value of VND 210.420.000.000, used to supplement capital for business operations. The bonds are issued in book-entry form with a par value of VND 100.000 per bond; the issue price is 100% of face value; they mature on 23 October 2026; and the principal will be repaid at 100% of par value plus any unpaid interest accrued through the maturity date. Interest is calculated quarterly, starting from the issuance date, at a fixed rate of 11,2%/year.

Collateral: 25.000.000 shares of Camimex Joint Stock Company owned by the Company (see Note No. V.2b) and 9.871.000 shares of Camimex Joint Stock Company owned by a third party (see Note No. VII.1a).

Details of changes in short-term borrowings and financial lease liabilities during the period are presented in the attached Appendix 04.

22b. Long-term borrowings and financial lease liabilities

	Ending balance	Beginning balance
Long-term borrowings and financial lease liabilities payable to other organizations and individuals	***555.282.382.466***	***606.200.351.218***
Borrowing from Sacombank – Ca Mau Branch (i)	719.989.000	879.991.000
Borrowing from HDBank - Ben Tre Branch (ii)	81.301.592.260	92.397.273.808
Borrowing from VietinBank – Ben Tre Branch (iii)	281.750.000	330.050.000
Borrowing from VPBank(iv)	11.071.782.169	-
Borrowing from SeABank Ca Mau (v)	734.000.000	-
Borrowing from ResponsAbility SICAV (Lux) (vi)	49.359.268.302	54.292.659.564
ResponsAbility Climate Smart Agriculture & Food Systems Fund, SICAV-RAIF (vii)	56.953.000.735	62.645.376.846
Borrowing from Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V (viii)	354.861.000.000	395.655.000.000
Long-term financial liabilities to other organizations	***66.573.741.411***	***75.499.840.050***
Financial lease from Vietnam International Leasing Company Limited for business operation at the interest rate of 6,6%/year and the term is 05 years	21.204.946.589	27.691.698.035
Financial lease from Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch for business operation at the interest rate of 12%/year or less and the term is 05 years	585.000.000	975.000.000
Financial lease from Chailease International Leasing Company Limited for business operation at the floating interest rate and the term is 05 years	18.230.825.504	16.700.829.218
Financial lease from Financial Leasing Company Limited - Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ho Chi Minh City Branch for business operation at the floating interest rate and the term is 05 years	4.087.108.169	5.061.984.443
Financial lease from BIDV - SuMi Trust Leasing Co., Ltd. - Ho Chi Minh City Branch for business operation at the floating interest rate and the term is 05 years	22.465.861.149	25.070.328.354
Total	**621.856.123.877**	**681.700.191.268**

(ii) The borrowing from Sacombank – Ca Mau Branch is detailed as follows:
- Camimex Group Joint Stock Company: Borrowing to purchase automobiles with an interest rate of 10% per annum for the first 6 months; from the 7th month onward, the base rate plus a margin of 2,4%; borrowing term of 36 months starting from the day following the first disbursement date. The borrowing amount is repaid monthly, with the first payment due in December 2023. This borrowing is secured by a mortgage on tangible fixed assets (see Note No. V.10).

- Camimex Foods Joint Stock Company: Borrowed under Credit Agreement No. 202427816077 dated 13 September 2024, to engage in the acquisition of fixed assets, with an interest rate that varies by promissory note (the applicable interest rate for the period ranges from 10,6% to 12,4%), The borrowing term not exceeding 60 months from the date of the first disbursement, with a grace period of 1 month. The borrowing amount is repaid monthly, with the first payment due on 1 October 2024. This borrowing is secured by a mortgage on vehicles (see Note No. V.10).

(i) The borrowing of Camimex Foods Joint Stock Company from Saigon Treasure Commercial Joint Stock Bank (Sacombank) – Ca Mau Branch under Credit Agreement No. 202427816077 dated 13 September 2024, for the purpose of the acquisition of fixed assets, with an interest rate that varies by promissory note (the applicable interest rate for the period ranges from 10,6% – 12,4%), a borrowing term not exceeding 60 months from the date of the first disbursement, and a grace period of 1 month. The borrowing amount is repaid monthly, with the first payment due on 1 October 2024. This borrowing is secured by a mortgage on vehicles (see Note No. V.10).

(ii) The borrowing from HDBank – Ben Tre Branch is detailed as follows:

- Camimex Joint Stock Company: borrowed to finance the costs of the Hung Vuong Ben Tre plant project for the production and processing of fish fillets, with an interest rate determined at each disbursement, and a borrowing term of 84 months from the date of the first disbursement. The borrowing amount is repaid quarterly, with the first payment due on 25 January 2025. This borrowing is secured by a mortgage on the costs of land leases, buildings and structures, machinery and equipment, transportation vehicles, management tools and equipment, management software, and a third-party guarantee (see Notes No. V.8b, V.10, V.12, and VII.1a).

- Thao Anh Fish Joint Stock Company: Borrowed to perform the acquisition of fixed assets at an interest rate of 9,2%/year, with a borrowing term of 48 months from the date of the first disbursement. The borrowing amount is repaid monthly, with the first payment due on 25 December 2024. This borrowing is secured by a mortgage on vehicles (see Note No. V.10).

(iii) A borrowing taken out by Thao Anh Fish Joint Stock Company from the VietinBank – Ben Tre Branch for the acquisition of fixed assets at an interest rate of 9%/year, with a borrowing term of 60 months from the date of the first disbursement. The borrowing amount is repaid monthly, with the first payment due on 25 June 2025. This borrowing is secured by vehicles (see Note No. V.10).

(iv) A borrowing from Camimex Joint Stock Company at VPBank to purchase machinery and equipment in installments, with a borrowing term of 60 months from the date of the first disbursement. The borrowing amount is repaid monthly, with the first payment due on 25 December 2026. This borrowing is secured by a mortgage on the assets acquired with the borrowing proceeds (see Note No. V.13).

(v) A borrowing taken out by Camimex Organic Limited Company from SeABank Ca Mau for the acquisition of tangible fixed assets at a floating interest rate, with a borrowing term of 60 months from the date of the first disbursement. The borrowing amount is repaid monthly, with the first payment due on 25 July 2026. This borrowing is secured by a mortgage on vehicles (see Note No. V.10).

(vi) Camimex Joint Stock Company's borrowing from ResponsAbility Sicav (Lux) is to supplement the working capital, investment capital for construction and to ensure compliance with the aquaculture farm certification standards of the Aquaculture Stewardship Council. The interest rate is determined as per the lender's notice (applicable for each interest calculation period). The borrowing term is 60 months. The borrowing amount is repaid on a quarterly basis and the first repayment was made on 31 July 2025. This borrowing is guaranteed by the Borrowing Guarantee Letter issued by Vietcombank - Ca Mau Branch.

(vii) Camimex Joint Stock Company's borrowing from ResponsAbility Climate Smart Agriculture & Food Systems Fund, Sicav-Raif is to supplement the working capital, investment capital for construction and to ensure compliance with the aquaculture farm certification standards of the Aquaculture Stewardship Council. The interest rate is determined as per the lender's notice (applicable for each interest calculation period). The borrowing term is 60 months. The borrowing amount is repaid on a monthly basis and the first repayment was made on 01 August 2025. This borrowing is guaranteed by the Borrowing Guarantee Letter issued by Vietcombank Ca Mau.

(viii) Camimex Joint Stock Company's borrowing Nederlandse Financierings-Maatschappij Voor Ontwikkelingslanden N.V is to implement the project (all production and business activities related to the project are specified in the business plan and the use of foreign borrowings, prepared in line with Articles 7 and 17.2(b), under Circular No. 08/2023/TT-NHNN dated 30 June 2023 of the Government). The interest rate is determined as per the lender's notice regarding the interest rate determination under this contract for each interest calculation period. The borrowing term extends until 10 July 2031. The borrowing principal shall be repaid every 6 months, and the first repayment shall be made on 10 January 2027. This borrowing is secured by a pledge of 28.000.000 shares of Camimex Joint Stock Company held by the parent company and the entire equity interest in Camimex Organic Limited Company, valued at VND 50.000.000.000.

Repayment schedule of long-term borrowings and financial lease liabilities is as follows:

	Total Debt	From 1 year or less	More than 1 year to 5 years	Over 5 years
Ending balance				
Long-term bank borrowings	119.312.036.356	25.202.922.927	91.980.702.711	2.128.410.718
Long-term borrowings from other organizations	548.647.235.378	87.473.966.341	421.744.269.037	39.429.000.000
Finance lease liabilities	106.972.523.581	40.398.782.170	66.573.741.411	-
Ordinary bonds	209.695.068.309	209.695.068.309	-	-
Total	**984.626.863.624**	**362.770.739.747**	**580.298.713.159**	**41.557.410.718**
Beginning balance				
Long-term bank borrowings	118.496.939.904	24.889.625.096	89.350.493.380	4.256.821.428
Long-term borrowings from other organizations	560.804.328.803	48.211.292.393	433.462.036.410	79.131.000.000
Finance lease liabilities	115.924.779.057	40.424.939.007	75.499.840.050	-
Ordinary bonds	208.645.367.216	208.645.367.216	-	-
Total	**1.003.871.414.980**	**322.171.223.712**	**598.312.369.840**	**83.387.821.428**

Total financial lease liabilities are as follows:

	From 1 year or less	More than 1 year to 5 years	Total
Ending balance			
Principal	40.398.782.170	66.573.741.411	106.972.523.581
Interest	7.059.465.874	6.225.309.074	13.284.774.948
Financial lease liabilities	**47.458.248.044**	**72.799.050.485**	**120.257.298.529**

	From 1 year or less	More than 1 year to 5 years	Total
Beginning balance			
Principal	40.424.939.007	75.499.840.050	115.924.779.057
Interest	7.531.893.208	26.007.850.372	33.539.743.580
Financial lease liabilities	**47.956.832.215**	**101.507.690.422**	**149.464.522.637**

Details of changes in long-term borrowings and financial lease liabilities during the period are presented in the attached Appendix 05.

23. Owner's equity

23a. Statement of changes in owner's equity

Information regarding changes in owner's equity is presented in the attached Appendix 06.

23b. Details of owner's capital

	Ending balance	Beginning balance
Mr. Bui Si Tuan	179.486.900.000	179.486.900.000
Mr. Bui Duc Dung	77.346.900.000	77.346.900.000
Mr. Ha Van Bang	134.517.370.000	134.517.370.000
ES VINA Co., Ltd.	154.287.000.000	149.120.000.000
Other shareholders	473.351.730.000	478.518.730.000
Total	**1.018.989.900.000**	**1.018.989.900.000**

23c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	101.898.990	101.898.990
Number of shares sold to the public	101.898.990	101.898.990
- *Ordinary shares*	*101.898.990*	*101.898.990*
- *Preferred shares*	-	-
Number of shares repurchased	-	-
- *Ordinary shares*	-	-
- *Preferred shares*	-	-
Number of outstanding shares	101.898.990	101.898.990
- *Ordinary shares*	*101.898.990*	*101.898.990*
- *Preferred shares*	-	-

Par value per outstanding share: VND 10.000.

24. Off-consolidated interim statement of financial position items

24a. Assets under operating lease

The total future minimum lease payments under non-cancelable operating leases, by term, are as follows:

	Ending balance	Beginning balance
1 year or less	1.400.680.742	1.400.680.742
More than 1 year to 5 years	5.602.722.968	5.602.722.968
More than 5 years	30.495.564.883	31.195.905.254
Total	**37.498.968.593**	**38.199.308.964**

The lease payments described above include:
- The total rental for 2.292,2 m^2 of land at No. 33/3 Go O Moi Street, Quarter 2, Phu Thuan Ward, Ho Chi Minh City, Vietnam at the leasing rate of VND 513.903.667/year. The term of the signed lease contract is 34 years, starting from 20 January 2014.
- The total rental for 2.347,3 m^2 of land at No. 33/3 Go O Moi Street, Quarter 2, Phu Thuan Ward, Ho Chi Minh City, Vietnam at the leasing rate of VND 213.897.713/year. The term of the signed lease contract is 50 years, starting from 20 December 2002.
- The total rental for 21.752,8 m^2 of land at No. 969 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam at the leasing rate of VND 672.879.362 /year. The term of the signed lease contract is 32 years, starting from 01 July 2024.

24b. Collateral

Details of each type of asset used as collateral are presented in the attached Appendix 07.

24c. Foreign currencies

	Ending balance	Beginning balance
U.S. Dollar (USD)	1.937.844,5	1.051.562,60
Russian Ruble (RUB)	4.340	-

24d. Treated doubtful debts

	Ending balance		Beginning balance		Reasons for writing off
	Original currency (USD)	VND	Original currency (USD	VND	
Mazzetta	493.754.07	11.373.625.002	493.754.07	11.373.625.002	Irrecoverable
CMC Seafood Corporation	110.000	2.389.180.590	110.000	2.389.180.590	Irrecoverable
Other organizations and individuals	96.725.51	5.192.940.962	96.725.51	5.192.940.962	Irrecoverable
Total		**18.955.746.554**		**18.955.746.554**	

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. Gross revenue

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of merchandise	159.312.625.127	449.175.406.949
Revenue from sales of finished goods	1.850.868.640.045	1.055.763.866.379
Revenue from provisions of services	1.612.208.653	15.706.928.502
Revenue from leasing assets	622.357.600	516.800.000
Total	**2.012.415.831.425**	**1.521.163.001.830**

1b. Revenue from sales of goods and provisions of services to related parties

The Group has no sales of goods and service provisions to related parties.

2. Revenue deductions

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Trade discounts	22.615.250	-
Sales returns	9.956.648.230	3.301.377.688
Sales allowances	810.000	-
Total	**9.980.073.480**	**3.301.377.688**

3. Cost of sales

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Costs of merchandise sold	150.623.057.912	433.577.072.979
Costs of finished goods sold	1.561.423.610.097	795.148.337.028
Cost of services rendered	283.932.772	12.127.439.172
Allowance for devaluation of inventories	14.599.553.285	2.680.841.504
Total	**1.726.930.154.066**	**1.243.533.690.683**

4. Financial income

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Demand deposit interest	65.715.356	37.556.700
Term deposit interest	7.139.011.318	4.662.710.775
Interest on advances for purchases	7.863.160.044	-
Exchange gain arising	14.375.167.316	16.289.795.699
Total	**29.443.054.034**	**20.990.063.174**

5. Financial expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Borrowing costs	93.563.326.603	66.869.314.818
Interest expenses	*75.621.009.102*	*49.769.471.057*
Bond interest expense	*11.686.669.150*	*11.686.669.150*
Allocation of bond issuance expenses	*1.049.701.093*	*1.049.701.093*
Interest expense on financial assets	*5.205.947.258*	*4.363.473.518*
Exchange loss arising	7.016.708.130	11.458.678.046
Exchange loss due to the revaluation of monetary items in foreign currencies	4.433.827.520	31.580.340.774
Total	**105.013.862.253**	**109.908.333.638**

6. Selling expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Expenses for employees	3.153.224.632	3.327.868.507
Materials, packages	399.792.214	370.944.245
Tools	170.884.997	150.737.623

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Depreciation/(amortization) of fixed assets	150.550.938	101.263.429
Expenses for external services	65.162.584.028	46.348.336.529
Other expenses	25.483.479.402	23.452.354.502
Total	**94.520.516.211**	**73.751.504.835**

7. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Expenses for employees	27.360.084.181	22.460.873.038
Administrative supplies	51.003.558	18.567.262
Office supplies	510.334.674	568.928.093
Depreciation/(amortization) of fixed assets	5.154.549.978	5.133.209.173
Taxes, fees and legal fees	973.348.603	613.799.680
Expenses for external services	1.116.621.351	1.169.462.924
Other expenses	20.679.154.764	22.884.598.063
Total	**55.845.097.109**	**52.849.438.233**

8. Other income

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Proceeds from liquidation, disposal of fixed assets	1.299.395.000	192.360.586
Income from wastewater treatment	588.274.950	-
Collection of written-off doubtful debts	-	802.327.931
Income from business cooperation	850.000.000	-
Other income	753.548.663	248.320.538
Total	**3.491.218.613**	**1.243.009.055**

9. Other expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Depreciation/(amortization) of non-operating assets	1.159.448.580	1.159.448.580
Penalties for contract violations	311.314.672	-
Tax fines, taxes collected in arrears and fines for administrative violation	640.686.126	1.341.529.811
Overdue interest	-	5.518.823
Expenses for balance treatment	289.342.004	334.645.792
Other expenses	358.316.042	397.282.114
Total	**2.759.107.424**	**3.238.425.120**

10. Deferred income tax

	Accumulated from the beginning of the year	
	Current year	Previous year
Deferred income tax arising from reversal of deferred income tax assets	2.439.013.693	355.299.821
Gain from deferred income tax arising from temporarily deductible differences	(567.329.553)	(1.359.532.103)
Total	**1.871.684.140**	**(1.004.232.282)**

11. Earnings per share

11a. Basic/diluted earnings per share

	Accumulated from the beginning of the year	
	Current year	Previous year
The parent company shareholders' accounting profit after corporate income tax	34.087.108.144	31.214.356.198
Increases/(decreases) in accounting profit used to determine profit distributed to ordinary equity holders	-	-
Profit used to calculate basic/diluted earnings per share	34.087.108.144	31.214.356.198
The average number of ordinary shares outstanding during the period	101.898.990	101.898.990
Basic/diluted earnings per share	**335**	**306**

11b. Other information

No transactions involving common stock or potential common stock occurred from the end of the accounting period to the date of publication of the Interim Financial Statements.

12. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of merchandise sold	112.675.959.348	433.577.072.979
Cost of materials and supplies	1.416.282.537.022	630.778.587.849
Labor costs	126.739.566.957	111.793.966.818
Depreciation/(amortization) of fixed assets	65.798.605.609	66.967.398.529
Expenses for external services	105.487.542.156	71.599.715.207
Other expenses	50.311.556.294	55.417.892.369
Total	**1.877.295.767.386**	**1.370.134.633.751**

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

Related parties of the Group include: key management personnel, individuals related to key management personnel, and other related parties.

1a. Transactions and balances with the key management personnel and their related individuals

Key management personnel includes: members of the Board of Directors, the Supervisory Board, and members of the Board of Management of the parent company. The related individuals of the key management personnel are their close family members.

Transactions with the key management personnel and their related individuals.

The Group has no sales of goods or provision of service transactions with the key management personnel and their related individuals. Other transactions with the key management personnel and their related individuals are as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Board of Directors		
Profit distribution at subsidiaries	63.360.000	-
Advance	499.999.999	-
Advance received	700.000.000	-
Individuals related to key management personnel		
Borrowing	54.250.000.000	250.000.000
Repayment of borrowing	53.870.000.000	250.000.000

Guarantee commitments

Members of the Board of Directors have mortgaged their shares, land use rights and assets attached to land to secure the Group's borrowings from banks (see Note No. V.22a).

Receivables from and payables to the key management personnel and their related individuals

Receivables from and payables to the key management personnel and their related individuals are presented in Notes No. V.5a, V.15, V.17, V.21a, and V.22a.

Receivables from and payables to the key management personnel and their related individuals are unsecured and will be settled in cash. No allowance for doubtful debts has been established for receivables from and payables to the key management personnel and their related individuals.

Remuneration of the key management personnel of the parent company

	Position	Salary	Bonuses	Total Income
Current eriod				
Mr. Bui Si Tuan	Chairman	-	60.000.000	60.000.000
Mr. Huynh Van Tan	Member cum General Director	268.596.908	48.000.000	316.596.908
Mr. Bui Duc Cuong	Member cum Deputy General Director	-	-	-
Mr. Do Van Hai	Member of the Board of Directors	-	48.000.000	48.000.000
Mr. Dang Ngoc Son	Deputy General Director	210.196.752	48.000.000	258.196.752
Mr. Lee Min	Member of the Board of Directors	-	48.000.000	48.000.000
Mr. Nguyen Dang Duan	Head of the Supervisory Board	-	36.000.000	36.000.000
Mr. Nguyen Hoang Nghi	Member of the Supervisory Board	-	24.000.000	24.000.000
Ms. Nguyen Thi Tuyet Anh	Member of the Supervisory Board	-	24.000.000	24.000.000

	Position	Salary	Bonuses	Total Income
Total		**478.793.660**	**336.000.000**	**814.793.660**
Previous period				
Mr. Bui Si Tuan	Chairman	-	60.000.000	60.000.000
Mr. Huynh Van Tan	Member cum General Director	224.071.274	48.000.000	272.071.274
Mr. Bui Duc Cuong	Member cum Deputy General Director (resigned on 3 June 2025)	-	32.774.194	32.774.194
Mr. Nguyen Trong Ha	Member (resigned on 3 June 2025)	-	32.774.194	32.774.194
Mr. Do Van Hai	Member of the Board of Directors	-	48.000.000	48.000.000
Mr. Dang Ngoc Son	Deputy General Director	194.153.913	15.483.871	209.637.784
Mr. Lee Min	Member of the Board of Directors	-	15.483.871	15.483.871
Mr. Nguyen Dang Duan	Head of the Supervisory Board	-	36.000.000	36.000.000
Mr. Nguyen Hoang Nghi	Member of the Supervisory Board	-	24.000.000	24.000.000
Ms. Nguyen Thi Tuyet Anh	Member of the Supervisory Board	-	7.741.935	7.741.935
Mr. Nguyen Ngoc Binh Thuan	Member of the Supervisory Board (resigned 03 June 2025)	-	15.866.667	15.866.667
Total		**418.225.187**	**336.124.732**	**754.349.919**

1b. Transactions and balances with other related parties

Other related parties of the Group include:

Other related parties	Relationship
Camimex Quang Tri Joint Stock Company	Associate
Nam Can Seafood Import Export Joint Stock Company	Associate
Camimex - Nutrition Joint Stock Company	Company with the same Chairman of the Board of Directors as the Company
Kim Ngan Phat Seafood Company Limited	A company whose shareholders have close ties to the Company's Chief Accountant
Thai Minh Hung Food - Seafood Limited Company	The company has a legal representative who has close ties to the Chairman of the Board of Directors
Hung Thuan TS Company Limited (the company is no longer a related party during the period)	The company has a major shareholder who has a close relationship with a member of the company's Board of Directors

Transactions with other related parties

The Group engaged in transactions involving sales, services, and other transactions with other related parties as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Camimex Quang Tri Joint Stock Company		
Cash contribution	-	200.000.000
		-
Nam Can Seafood Import Export Joint Stock Company		
Purchase of merchandise	7.709.040.000	-

Camimex - Nutrition Joint Stock Company		
Withdrawal of capital contribution	200.000.000	-
Purchase of fixed assets	1.221.818.182	
Kim Ngan Phat Seafood Company Limited		
Purchase of merchandise	64.550.000	-
Hung Thuan TS Company Limited *(the company is no longer a related party during the period)*		
Purchase of merchandise		67.889.471.800
Soft borrowing		112.625.000.000
Repayment of soft borrowing		112.625.000.000

Purchases of merchandise and fixed assets from other related parties are made at agreed-upon prices.

Receivables from and payables to other related parties
Receivables from and payables to other related parties are presented in Notes No. V.3, V.4, and V.15.

The receivables from other related parties are unsecured and will be paid in cash. There are no allowances for doubtful debts made for the receivables from other related parties.

2. Segment information

Segment information is presented by business field and geographic region. Segment reporting is by business field, as the Group's business operations are organized and managed based on the nature of the products.

2a. Information on business segment

The Group's operations are limited to a single business field: the seafood business, which includes: seafood processing, seafood contract manufacturing, seafood trading, and aquaculture.

2b. Information on geographical segments

The Group's business activities consist of both export and domestic operations.

Details of net external revenue from sales of goods and provisions of services by geographic region, based on customer location, are as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Domestic	421.115.205.579	229.508.519.002
Overseas	1.581.320.552.366	1.288.353.105.140
Total	**2.002.435.757.945**	**1.517.861.624.142**

3. Comparative figures

3a. Adoption of the new accounting system

The fiscal year ending 31 December 2026, is the first year the Group has applied the Vietnamese Enterprise Accounting System pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025, issued by the Ministry of Finance ("Circular 99"), which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"), Circular No. 43/2026/TT-BTC dated 20 April 2026, amends and supplements certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014.

The transition to the application of Circular 99/2025/TT-BTC and Circular 43/2026/TT-BTC is carried out using the following methods:

- For changes in accounting policies for which Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC provide specific transition guidance, the Group shall follow such guidance.
- For changes in accounting policies for which Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC do not require retrospective or simplified retrospective adjustment, the Group applies the non-retrospective method.

3b. Impact of Adopting the New Accounting Standards

The impact of adopting the new accounting standards on the comparative figures in the Consolidated Interim Financial Statements is as follows:

	Code	Unadjustment figures	Adjustments	Adjustment figures	Notes
The Consolidated Statement of Financial Position					
Short-term held-to-maturity investments	123	205.158.103.564	2.222.002.603	207.380.106.167	(i)
Other short-term receivables	135	131.648.834.136	(2.222.002.603)	129.426.831.533	(i)
Inventories	141	2.555.612.288.617	(652.645.770)	2.554.959.642.847	(ii)
Short-term livestock intended for one-time harvest	151	-	652.645.770)	652.645.770	(ii)
Long-term held-to-maturity investments	265	-	1.900.000.000	1.900.000.000	(iii)
Payables for dividends and profit distributions	313	-	2.984.183.662	2.984.183.662	(iv)
Other short-term payables	320	20.514.330.769	(2.984.183.662)	17.530.147.107	(iv)

(i) Adjustments include:
- Short-term held-to-maturity investments: increased due to the reclassification of Term deposit interest.
- Other short-term receivables: decrease due to the reclassification of Term deposit interest.

(ii) The adjustments include:
- Inventories: decreased due to the classification of commercial-grade farmed shrimp as "animals raised for a single harvest" under Circular 99.
- Short-term livestock intended for one-time harvest: increased due to the reclassification of commercial shrimp as livestock intended for one-time harvest under Circular 99.

(iii) Long-term held-to-maturity investments increased due to the reclassification of loans.

(iv) Adjustments include:
- Payables for dividends and profit distributions: increased due to the reclassification of payable dividends in accordance with Circular 99.
- Other short-term payables: decreased due to the reclassification of the payable dividend in accordance with Circular 99.

4. Significant accounting judgements, estimates and assumptions

In preparing the Consolidated Interim Financial Statements, the Company's Board of Management made estimates and assumptions that affect the figures for assets, liabilities, revenue, and expenses. Actual results may differ from these estimates. The Board of Management regularly reviews and updates these significant accounting judgements, estimates and assumptions on an ongoing basis based on historical experience and other relevant factors.

The estimates described below have been identified by the Board of Management as those that could have a material effect on the Consolidated Financial Statements for the subsequent financial year should the underlying assumptions change.

Allowance for doubtful debts

The Group estimates the allowance for doubtful debts based on an assessment of the collectibility of each receivable according to its age and the financial condition of each customer. Uncertainty arises primarily from forecasting customers' future ability to settle outstanding balances, particularly under changing economic conditions.

The Board of Management of the Company assesses the likelihood of actual losses exceeding the established allowance as low, based on customers' payment history and available information regarding the financial condition of each debtor.

To minimize credit risk, the Board of Management has adopted the following measures:

- Performing regular monitoring and collection of outstanding receivables;
- Requiring collateral or third-party guarantees for significant credit exposures;
- Reviewing customer credit limits on a quarterly basis; and
- Initiating legal proceedings or other legal enforcement actions against overdue receivables where appropriate.

Allowance for devaluation of inventories

The Group estimates the net realizable value of inventories based on expected selling prices less estimated selling expenses. Uncertainty arises from fluctuations in market prices, changes in customer demand and the risk of inventory obsolescence.

As of 30 June 2026, the total value of inventories at cost was VND 2.916.113.335.911, and the allowance for devaluation of inventories was VND 153.580.733.831.

Based on market conditions at the reporting date, including market price trends over the preceding six months and sales contracts executed, the Board of Management considers the likelihood that actual selling prices will be significantly lower than the estimated amounts to be low.

To minimize risks, the Board of Management has implemented the following measures:

- Conducting quarterly inventory counts and quality assessments for inventories.
- Adjusting production plans in line with market demand;
- Implementing promotional programs to accelerate the sale of slow-moving inventories; and
- Diversifying distribution channels to expand market coverage.

Provision for losses on biological assets

The Group assesses the potential for impairment of biological assets based on growth status, actual loss rates, expected selling prices, estimated costs to completion, and selling costs as of the date of the Consolidated Financial Statements. The determination of the recoverable amount of biological assets is influenced by factors such as market price fluctuations, weather conditions, diseases, survival rates, harvest yields, and other factors that may affect the economic value of the assets.

As of 30 June 2026, the Company's Board of Management reviewed the actual condition of biological assets, inventory results, market price trends, actual depletion rates, and related information. Based on this, the Board of Management determined that the recoverable amount of biological assets is not lower than their carrying amount; therefore, the Group is not required to recognize a provision for impairment of biological assets as of the date of the Consolidated Financial Statements.

The Board of Management of the Company assesses that the likelihood of significant losses on biological assets is low under current production and market conditions. This assessment is based on the results of monitoring the growth process, the actual depletion rate, recent sales price trends, and future sales plans.

To minimize risks, the Board of Management has implemented the following measures:

- Periodically inventory and assess the condition of biological assets;
- Closely monitor growth, loss rates, and projected yields;
- Implement disease prevention and control measures and quality control in accordance with technical procedures;
- Adjust production and harvest plans in line with market conditions and sales capacity;
- Frequently update market price trends to develop appropriate sales plans.

Estimated useful lives and residual values of fixed assets

The Group estimates the useful lives of fixed assets based on technical evaluations and actual usage experience. Uncertainty arises from technological developments, changes in utilization patterns and maintenance conditions that may differ from the original assumptions, resulting in actual useful lives being shorter or longer than initially estimated.

As of 30 June 2026, the Board of Management has not identified any factors that would require significant revisions to the assumptions currently applied in determining the useful lives of fixed assets.

The Board of Management considers the likelihood of significant differences between the estimated and actual useful lives to be low for the majority of the Company's fixed assets.

The Board of Management has adopted the following measures:

- Reviewing and, where appropriate, revising estimated useful lives on an annual basis;
- Performing scheduled maintenance in accordance with technical requirements;
- Assessing assets for indicators of impairment at each reporting date in accordance with applicable accounting standards; and
- Planning timely replacement of assets to minimize disruptions to business operations.

Estimation of corporate income tax and deferred tax

The determination of income tax expense and deferred tax assets/tax liabilities requires the Board of Management to exercise judgement regarding the application of prevailing tax regulations, the probability of generating sufficient future taxable profits against which deferred income tax assets can be utilized, and the potential outcomes of tax audits and assessments by the tax authorities.

Based on the Company's recent operating performance and the approved business plan, the Board of Management considers the likelihood that actual future taxable profits will be significantly lower than forecast to be low.

The Board of Management has adopted the following measures:

- Reviewing the recoverability of deferred tax assets on an annual basis;
- Consulting tax specialists regarding the application of tax regulations to complex transactions;
- Prepare complete documentation to be ready to provide explanations to tax authorities.
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

5. Subsequent events

From the end of the accounting period to the approval date of the Consolidated Interim Financial Statements, there are no material events which are required adjustments or disclosures in the Consolidated Interim Financial Statements.

Approved on 28 August 2026

CAMIMEX GROUP
CAMIMEX
MSDN: 2000103908

Tran Quoc Phong	Huynh Cong Nhan	Huynh Van Tan
Preparer	Chief Accountant	P.P Legal Representative

Appendix 01: Increases, decreases in tangible fixed assets

Unit: VND

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical costs						
Beginning balance	458.293.485.476	486.617.963.521	77.500.221.941	5.746.608.815	130.000.000	1.028.288.279.753
Acquisition during the period	6.408.824.019	4.735.621.135	3.575.644.108	-	-	14.720.089.262
Completed constructions	1.185.827.294	98.009.971	-	-	-	1.283.837.265
Ending balance	**465.888.136.789**	**491.451.594.627**	**81.075.866.049**	**5.746.608.815**	**130.000.000**	**1.044.292.206.280**
In which:						
Assets fully depreciated but still in use	65.749.379.849	130.358.515.388	6.350.367.739	3.579.940.238	130.000.000	206.168.203.214
Assets waiting for liquidation	-	-	-	-	-	-
Depreciation						
Beginning balance	184.729.251.900	306.119.575.498	40.462.857.006	4.220.147.566	130.000.000	535.661.831.970
Depreciation during the period	16.061.757.633	19.028.880.695	3.441.719.549	99.073.094	-	38.631.430.971
Ending balance	**200.791.009.533**	**325.148.456.193**	**43.904.576.555**	**4.319.220.660**	**130.000.000**	**574.293.262.941**
Carrying value						
Beginning balance	273.564.233.576	180.498.388.023	37.037.364.935	1.526.461.249	-	492.626.447.783
Ending balance	**265.097.127.256**	**166.303.138.434**	**37.171.289.494**	**1.427.388.155**	**-**	**469.998.943.339**
In which:						
Assets temporarily not in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-

Approved on 28 August 2026

Preparer	Chief Accountant	P.P. Legal Representative
Tran Quoc Phong	**Huynh Cong Nhan**	**Huynh Van Tan**
Preparer	**Chief Accountant**	**P.P. Legal Representative**

CAMIMEX GROUP CAMIMEX MSDN: 2000103908

Appendix 02: Statement of increase/(decrease) of construction-in-progress

Unit: VND

	Beginning balance	Increase during the period	Inclusion into fixed assets during the period	Inclusion into expenses during the period	Ending balance
Acquisition of fixed assets	33.895.230.638	18.222.239.971	(98.009.971)	-	52.019.460.638
- Hung Vuong Ben Tre Seafood Processing Factory	*5.679.583.703*	-	-	-	*5.679.583.703*
- 11-compartment shrimp grading machine	-	*18.124.230.000*	-	-	*18.124.230.000*
- Other assests	*28.215.646.935*	*98.009.971*	*(98.009.971)*	-	*28.215.646.935*
Construction-in-progress	265.102.577.632	26.755.395.869	(1.185.827.294)	(393.388.662)	290.278.757.545
- Foods factory project	*50.553.780.572*	-	-	-	*50.553.780.572*
- Foods Transaction Office	*18.207.940.000*	-	-	-	*18.207.940.000*
- Project of Seafood Processing Factory - Enterprise 1	*128.564.067.037*	*26.158.335.785*	-	*(200.000.000)*	*154.522.402.822*
- High-Tech aquaculture research and production investment and construction project	*24.102.610.068*	-	-	-	*24.102.610.068*
- Other constructions	*43.674.179.955*	*597.060.084*	*(1.185.827.294)*	*(193.388.662)*	*42.892.024.083*
Total	**298.997.808.270**	**44.977.635.840**	**(1.283.837.265)**	**(393.388.662)**	**342.298.218.183**

Approved on 28 August 2026

CAMIMEX GROUP
CAMIMEX
MSDN: 2000103908

Tran Quoc Phong	Huynh Cong Nhan	Huynh Van Tan
Preparer	**Chief Accountant**	**P.P. Legal Representative**

CAMIMEX GROUP JOINT STOCK COMPANY
Address: No. 999 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam
CONSOLIDATED INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026
Appendix 3: Taxes and other obligations to the State Budget

Unit: VND

	Beginning balance		Increase during the period			Ending balance	
	Payables	Receivables	Amount payable	Amount actually paid	Other decrease (*)	Payables	Receivables
VAT on local sales	883.819.777	-	897.744.888	(1.619.194.935)	-	162.369.730	-
VAT on imports	-	-	479.777.232	(479.777.232)	-	-	-
Export-import duties	-	6.258.106.097	-	-	-	-	6.258.106.097
Corporate income tax	21.505.384.062	-	8.871.920.185	(1.605.042.842)	(19.254.098.889)	9.518.162.516	-
Personal income tax	1.202.501.306	-	706.099.419	(772.226.510)	(32.723.494)	1.103.650.721	-
Natural resource tax	17.086.400	-	122.493.200	(113.484.800)	-	26.094.800	-
Property tax	-	-	38.006.892	(38.006.892)	-		-
Land rental	206.702.884	-	1.115.267.896	(543.142.565)	-	778.828.215	-
Other taxes	30.802.027	-	1.759.538.266	(1.362.271.007)	(101.685.285)	326.384.001	-
Fees, legal fees and other duties	48.434.244	-	95.463.125	(143.897.369)		-	-
Total	**23.894.730.700**	**6.258.106.097**	**14.086.311.103**	**(6.677.044.152)**	**(19.388.507.668)**	**11.915.489.983**	**6.258.106.097**

(*) Decrease pursuant to tax refund decisions issued by the Ca Mau Provincial Tax Department.

All taxes and other amounts payable to the State Budget are paid in the short term.

Approved on 28 August 2026

Tran Quoc Phong
Preparer

Huynh Cong Nhan
Chief Accountant

Huynh Van Tan
P.P. Legal Representative

Appendix 4: Increases, decreases of short-term borrowings and financial leases liabilities

Unit: VND

	Beginning balance	Increase during the period	Transfer from long-term borrowings	Amount repaid during the period	Allocation of bond issuance expenses	Ending exchange differences	Ending balance
Short-term borrowings payable to related parties	1.620.000.000	54.250.000.000	-	(53.870.000.000)	-	-	2.000.000.000
Short-term borrowings payable to other organizations and individuals	1.299.595.991.025	3.328.319.268.698	62.633.311.970	(2.893.942.632.751)	-	1.175.266.820	1.797.781.205.762
Current portions of financial lease	40.424.939.007	-	21.383.179.896	(21.409.336.733)	-	-	40.398.782.170
Current portions of ordinary bonds	208.645.367.216	-	-	-	1.049.701.093	-	209.695.068.309
Total	**1.550.286.297.248**	**3.382.569.268.698**	**84.016.491.866**	**(2.969.221.969.484)**	**1.049.701.093**	**1.175.266.820**	**2.049.875.056.241**

Approved on 28 August 2026

Tran Quoc Phong	**Huynh Cong Nhan**	**Huynh Van Tan**
Preparer	**Chief Accountant**	**P.P. Legal Representative**

CAMIMEX GROUP ★ CAMIMEX ★ MSDN: 2000103908

Appendix 5: Increases, decreases of long-term borrowings and financial leases liabilities

Unit: VND

	Beginning balance	Increase during the period	Amount repaid during the period	Transfer to short-term borrowings	Ending exchange differences	Ending balance
Long-term borrowings payable to other organizations	606.200.351.218	13.640.771.000	(1.856.055.554)	(62.633.311.970)	(69.372.228)	555.282.382.466
Long-term financial lease payable to other organizations	75.499.840.050	12.457.081.257	-	(21.383.179.896)	-	66.573.741.411
Total	**681.700.191.268**	**26.097.852.257**	**(1.856.055.554)**	**(84.016.491.866)**	**(69.372.228)**	**621.856.123.877**

Approved on 28 August 2026

Tran Quoc Phong	Huynh Cong Nhan	Huynh Van Tan
Preparer	Chief Accountant	P.P. Legal Representative

CAMIMEX GROUP
CAMIMEX
MSDN: 2000103908

CAMIMEX GROUP JOINT STOCK COMPANY
Address: No. 999 Ly Thuong Kiet Street, Tan Thanh Ward, Ca Mau Province, Vietnam
CONSOLIDATED INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026
Appendix 6: Statement of changes in owner's equity

Unit: VND

	Owner's capital	Other owner's capital	Investment and development fund	Retained profit/Accumulated loss	Non-controlling interests	Total
Beginning balance of the previous year	1.018.989.900.000	241.575.000.000	479.579.319	(71.714.401.725)	474.031.122.746	1.663.361.200.340
Profit in the previous period	-	-	-	31.214.356.198	16.593.863.757	47.808.219.955
Capital increase in subsidiaries	-	1.238.940.000	-	(2.763.297.297)	1.524.357.297	-
Increase/(decrease) due to business consolidation	-	-	-	(6.524.063.890)	78.954.932	(6.445.108.958)
Ending balance of the previous period	**1.018.989.900.000**	**242.813.940.000**	**479.579.319**	**(49.787.406.714)**	**492.228.298.732**	**1.704.724.311.337**
Beginning balance of the current year	1.018.989.900.000	242.813.940.000	479.579.319	(11.715.400.367)	500.930.056.846	1.751.498.075.798
Profit in the current period	-	-	-	34.087.108.144	8.503.800.003	42.590.908.147
Profit distribution by the subsidiaries	-	-	-	-	(63.360.000)	(63.360.000)
Effect of changes in ownership interest in the subsidiaries during the current period	-	-	-	(16.813.007.862)	(34.187.052.138)	(51.000.060.000)
Ending balance of the current period	**1.018.989.900.000**	**242.813.940.000**	**479.579.319**	**5.558.699.915**	**475.183.444.711**	**1.743.025.563.945**

Approved on 28 August 2026

CAMIMEX GROUP
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MSDN: 2000103908

Tran Quoc Phong	**Huynh Cong Nhan**	**Huynh Van Tan**
Preparer	**Chief Accountant**	**P.P. Legal Representative**

Appendix 07: Collateral

Unit: VND

	Carrying value		Term of pledge, mortgage	Pledgee, mortgagee
	Ending balance	Beginning balance		
Cash (see Note No. V.1)	***21.197.314.386***	***21.197.314.386***		
Cash in bank	21.197.314.386	21.197.314.386	As per the contract	Sacombank - Ca Mau Branch
Short - term held-to-maturity investments (see Note No. V.2a)	***232.777.709.671***	***204.488.740.462***		
Short-term term deposits	229.777.709.671	204.488.740.462	As per the contract	- Vietcombank Ca Mau; - Woori Bank Vietnam Limited - Sai Gon Branch; - HDBank - Ben Tre Branch; - SeABank Ca Mau; - VIB - Can Tho Branch, - VP Bank - Ca Mau Branch.
Long-term term deposits	3.000.000.000	-	As per the contract	- Nam A Bank - Ca Mau Branch
Trade receivables (see Note No. V.3)	***113.066.972.440***	***143.845.183.830***		
Short-term trade receivables	113.066.972.440	143.845.183.830	As per the contract	- Sacombank - Ca Mau Branch; - VP Bank; - HDBank - Ben Tre Branch; - SeABank Ca Mau; - VIB - Can Tho Branch.
Other short-term receivables (see Note No. V.5a)	***114.943.081.195***	-		
CMC Seafood Corporation - Receivables from goods received for entrusted export	114.943.081.195	-	As per the contract	HDBank - Ben Tre Branch
Inventories (see Note No. V.6)	***1.044.604.526.501***	***834.451.171.480***		

	Carrying value			
	Ending balance	Beginning balance	Term of pledge, mortgage	Pledgee, mortgagee
Finished goods, merchandise	1.044.604.526.501	834.451.171.480	As per the contract	- Vietcombank Ca Mau; - Sacombank - Ca Mau Branch; - VP Bank; - Woori Bank Vietnam Limited - Sai Gon Branch; - HDBank - Ben Tre Branch; - Nam A Bank - Ca Mau Branch; - SeABank Ca Mau - Nam A Bank - An Dong Branch.
Long-term deferred expenses (see Note No. V.8b)	***47.035.382.194***	***47.850.628.912***		
Land rental expenses	46.049.115.028	46.846.320.274	As per the contract	- VP Bank - HDBank - Ben Tre Branch
Land rental expenses	986.267.166	1.004.308.638	As per the contract	- Agribank - Ca Mau Branch
Other current assets (see Note No.V.9)	***64.960.923.736***	-		
Short-term term deposits	24.154.154.500	-	As per the contract	Nam A Bank - Ca Mau Branch
Short-term term deposits	17.600.000.000	-	As per the contract	
Short-term term deposits	23.206.769.236	-	As per the contract	Nam A Bank - An Dong Branch
	23.206.769.236			
Tangible fixed assets (see Note No. V.10)	***287.675.348.496***	***167.048.824.720***		
Other tangible fixed assets	287.675.348.496	167.048.824.720	As per the contract	- Agribank - Ca Mau Branch; - Vietcombank Ca Mau; - VP Bank; - HDBank - Ben Tre Branch; - SeABank Ca Mau - Sacombank - Ca Mau Branch - VietinBank - Ben Tre Branch - Chailease International Leasing Company Limited.
Intangible fixed assets (see Note No. V.12)	***43.733.215.650***	***44.011.440.250***		

	Carrying value			
	Ending balance	Beginning balance	Term of pledge, mortgage	Pledgee, mortgagee
Land use right	43.583.404.108	44.011.440.250	As per the contract	- Vietcombank Ca Mau - Sacombank - Ca Mau Branch
Computer software	149.811.542	-	As per the contract	- HDBank - Ben Tre Branch
Construction in progress (see Note No. V.13)	***18.124.230.000***	-		
Purchase of fixed assets - 11-compartment shrimp grading machine	18.124.230.000	-	As per the contract	- VP Bank
Total	**1.923.157.780.533**	**1.462.893.304.040**		

Approved on 28 August 2026

Tran Quoc Phong	**Huynh Cong Nhan**	**Huynh Van Tan**
Preparer	**Chief Accountant**	**P.P. Legal Representative**

CAMIMEX GROUP ★ CAMIMEX ★ MSDN: 2000103908

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